# Nebraska Software Developer's Test Package

For Individual Income Tax

### TAX YEAR 2005 PUBLICATION 1436N



November, 2005

Be sure to visit our Web site for up-to-date information about the Nebraska E-file program. You can download additional copies of this booklet, as well as other forms, files and publications that will assist you in your business. Visit us at <a href="http://www.revenue.ne.gov/">http://www.revenue.ne.gov/</a>, and click on the link to Information for Tax Professionals for more information.

#### **SECTION 1: TESTING OVERVIEW**

#### INTRODUCTION

The Nebraska Department of Revenue invites software developers to participate with the State of Nebraska in the tax year 2005 Federal/State Electronic Filing program. The department wants to thank all developers currently supporting Nebraska electronic filing, and welcome all new developers who are adding Nebraska to the state income tax systems supported by their software. Upon completion of testing and approval, the department will assist in marketing efforts by providing information about approved software in our publications, on our web page, and in other advertising to Electronic Return Originators and to the public.

Visit our Web site for up-to-date information about the Nebraska E-file program. You can download booklets, forms, files and publications that will assist you in your development. Visit us at <a href="http://www.revenue.ne.gov/">http://www.revenue.ne.gov/</a> to access this information.

Be sure to carefully review Nebraska Publication 1346N, Information for Software Developers, Tax Year 2005, for complete file specifications. Please pay special attention to the "What's New" section of this document on changes for this year.

#### FORMS, SCHEDULES, AND LINES SUPPORTED

This year's program supports the following:

- Nebraska short form, 1040NS
- Nebraska long form, 1040N (with, or without)

Nebraska Schedule I, Nebraska Adjustments To Income (If Line 53 is reported, the Line 53 Other Adjustments Worksheet must be completed)

Nebraska Schedule II, Credit for Tax Paid to Another State (5 occurrences) Nebraska Schedule III, Computation of Nebraska Tax

- 1040N returns with penalty amount from Form 2210N, (only line 23 from Form 2210N is reported)
- 1040N returns with Line 16, Nebraska Minimum or Other Tax, (the Minimum and Other Tax Worksheet must be completed)
- 1040N returns with Line 31, Child/Dependent Care Refundable Credit (Refundable Child Care Credit Information Sheet must be completed (5 occurrences of provider and qualified person information)
- 1040N and 1040NS returns with balance due, zero balance, or refund
- 1040N and 1040NS returns with refund direct deposit
- 1040N and 1040NS returns with balance due direct debit

Be sure to check our Publication 1346N, Information For Software Developers (software specifications document) for a complete list of exclusions from Nebraska E-file.

#### WHO MUST TEST

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with

the department. These test scenarios are used for both professional, preparer software and home filing software.

#### WHEN TO TEST

The primary testing period will begin with the start of federal testing and conclude with the start of live transmissions, which is January 13, 2006. Testing before or after primary testing period is allowed, but must be scheduled with the department. The department will allow testing prior to completion of federal testing, however will not officially approve software until federal approval is obtained. Any changes to developer software after state approval requires re-testing with the department.

#### **HOW TO BEGIN**

Initiation of Nebraska testing begins by completing the Software Developer Information sheet and faxing it to the attention of the e-commerce section. A separate information sheet should be completed for each product and a separate Software License Number will be issued accordingly. Complete the Product Support Information portion of this document with regard to the particular product to which the Software License Number will be assigned.

#### WHAT IS TESTED

The Nebraska Test Package contains ten test return scenarios. State test numbers 1, 2, and 4 are taken from the federal Publication 1436 and correspond to federal tests 3, 5, and 13 respectively. Some changes to the federal scenarios were required to accommodate state testing. We recommend you carefully review these federal returns for these changes. State test 3 and tests 5 through 10 are not part of the federal test scenarios and federal returns were prepared specifically to test Nebraska return conditions.

Software developers who support State-Only filing are required to submit all returns as piggyback returns with the exception of scenario number 2. Test number 2 should be prepared as a State-Only return and should contain 'SO' in Generic Record Sequence Number 0019. Software developers who do not support State-Only filing must transmit all 10 returns as piggyback returns.

Each scenario includes information needed to prepare the appropriate state and federal forms and schedules used to complete the test. You must correctly prepare and compute the state and federal returns before transmitting to the IRS. Test records must be transmitted to the IRS Service Center and state test records will then be retrieved by the Department for examination. When testing is conducted, the Generic record received will be compared to expected results. All detected errors will be noted and the results of the comparison will either be faxed or e-mailed to the contact person listed on the Software Developer Information Sheet. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center. Once all Generic records have passed testing the unformatted records will be given a visual comparison. The following rules and procedures apply for testing with Nebraska:

- Developers will be assigned their production Software License Number upon notification to the department that they wish to begin testing. Test returns must carry Software License Number in Generic record Sequence Number 0300.
- All ten of the scenarios must be submitted in one transmission before approval will be given. Transmit the returns in consecutive ascending order by Primary SSN.
- If your firm plans to write software for the 1040N (long) form only, and not the 1040NS (short) form, or, if you later decide to include the short form, contact the testing coordinator to make arrangements.
- Online software will use the same ten test scenarios as practitioner software. If the software developer markets both practitioner and online software, they must both be tested separately unless otherwise agreed to by the department. Online returns must carry an 'O' in Generic record Sequence Number 0049. (PINs are not required for Online returns).
- Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska generic record.
- If there are filing options that you do not support, you are still required to complete
  the returns to the best of your ability. Unsupported options will show as errors on
  your test results and these can be reviewed with the Department's Testing
  Coordinator when all other errors have been eliminated.
- Prior to approval, all test returns must be transmitted in a single transmission with no errors. You may transmit as many tests as needed until you receive an error free test response from the Department's Testing Coordinator.
- When you receive this response, the Department will mail you a Nebraska Software Approval Agreement. Complete this document, sign the agreement, and return it in the envelope provided.
- Receipt of this agreement is your notification of acceptance, however, returns generated by your software will not be accepted until we receive your signed copy of this agreement.

#### **NEBRASKA PUBLICATIONS**

The following Nebraska forms, files and publications are either currently available, or will soon be available for download from the developer page on our Web site. The URL for this page is http://www.revenue.state.ne.us/electron/develop.htm.

2005 File Specifications (Publication 1346N)

2005 Nebraska Reject Code Listing

2005 Miscellaneous Tables

2005 Standard Deduction Worksheet

2005 Nebraska Public High School District Code Table

2005 Nebraska Tax Table

2005 Nebraska Test Package (Publication 1436N) - this document

Form 8453N (Nebraska signature document). Form 1040N-V (Nebraska payment voucher).

You can also obtain our Nebraska ERO Handbook (Publication 1345N) on the preparer's page at <a href="http://www.revenue.ne.gov/electron/preparer.htm">http://www.revenue.ne.gov/electron/preparer.htm</a>.

#### YOUR RESPONSIBILITIES

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to release of software.

Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone. If these errors are not corrected, the developer will then be notified by certified mail. If these errors are still not corrected, the Department will no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless if the software had been previously approved.

# SECTION 2: NEBRASKA CONTACT PERSONNEL

General Contact State Record Layouts & Software Guidelines  (402)	) 471-5619
Testing Coordination Software Developer Approval	) 471-5785
TAXPAYER ASSISTANCE HELP LINE (in NE and IA)(800) TAXPAYER ASSISTANCE HELP LINE (outside NE and IA)(402) Tax Preparation Assistance Paper Forms Ordering	•

#### **NEBRASKA INTERNET WEB SITE**

http://www.revenue.ne.gov

#### **DIRECT WRITTEN CORRESPONDENCE TO:**

Nebraska Department of Revenue Electronic Filing Coordinator P.O. Box 94818 Lincoln, NE 68509-4818

# SECTION 3: ELECTRONIC FILING CALENDAR

#### For Tax Period January 1, 2005 through December 31, 2005

Begin Software Developer and Transmitter Testing...... (Same as IRS or ASAP)

NOTE: Nebraska software developers must first complete Internal Revenue Service testing before <u>final</u> approval with the state. Transmitters must be accepted by the Internal Revenue Service prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.

NOTE: These dates may be subject to change at any time.

## **SECTION 4: TEST SCENARIOS**

#### FEDERAL TEST # 3

#### **NEBRASKA TEST # 1**

FORMS INCLUDED: FORM 1040EZ, FEDERAL STANDARD DEDUCTION WORKSHEET, FORM W-2 (1), FORM 1040NS

Name: **TEST N ERTIA** 

Social Security Number: 400-00-6201 Taxpayer Date of Birth: 09/05/1989 Return Prepared by: TAXPAYER

#### **FORM 1040EZ:**

First Name, Initial and Last Name: TEST N ERTIA

Social Security Number: 400-00-6201 Home Address: 215 LAID BACK WAY City, State, and Zip: LAZY POINT NE 69361

Do you want \$3.00 to go to the Presidential Campaign Fund: NO

Filing Status: SINGLE Line 1 (Total wages): 2150 Line 2 (Taxable Interest): 270

Line 4 (Adjusted Gross Income): 2420

Line 5 Can someone else claim you on their return: YES

(Deduction/Exemption Amount): 2400

Line 6 (Taxable income): 20

Line 7 (Federal Income tax withheld): 300

Line 8 (Earned Income Credit): 0 Line 9 (Total payments): 300

Line 10 (Tax): 2

Line 11a (Refund): 298

Line 11b (Routing Transit number): 104907025

Line 11c (Type of account): SAVINGS Line 11d (Account number): 4024342265

> Taxpayers Occupation: **COOK** Third Party Designee: NO

Daytime Phone Number: 402-471-5555

#### FEDERAL STANDARD DEDUCTION WORKSHEET:

Line 1 (Add \$250 to earned income): 2400 Line 1 (Is earned income over \$550): YES (X)

Line 2 (Standard deduction for filing status): 5000

Line 3a (Smaller of line 1 and line 2): 2400

Line 3b (Deduction for blind or over 65): 0

Line 3c (Total of 3a and 3b): 2400

#### **FORM W-2 #1:**

- b. Employer's identification number: 11-6321571
- c. Employer's name, address, and Zip Code:

#### LOAFERS SANDWICH SHOPPE 14A LOAFERS LAND LAZY POINT NE 69361

- d. Employee's social security number: 400-00-6201
- e. Employee's name (first, m.i., last): TEST N ERTIA
- f. Employee's address and Zip code: 215 LAID BACK WAY LAZY POINT NE 69361
- Box 1 (Wages, tips, etc.): 2150
- Box 2 (Federal Income tax withheld): 300
- Box 3 (Social Security wages): 2150
- Box 4 (Social Security tax withheld): 133
- Box 5 (Medicare wages and tips): 2150
- Box 6 (Medicare tax withheld): 31
- Box 15 (State and State ID Number): **NE 112176**
- Box 16 (State Wages): 2150
- Box 17 (State Income tax withheld): 215

#### **FORM 1040NS:**

First Name, M.I., Last Name: **TEST N ERTIA**Current Home Address: **215 LAID BACK WAY**City, Town or Post Office: **LAZY POINT NE 69361** 

High School District Code: 7979032

Your Social Security Number: 400-00-6201

Line 1 (Filing Status): **SINGLE** 

- Line 2 (Can someone else claim you on their return?): YES X (1) YOU X
- Line 3 (Federal adjusted gross income from Line 4): 2420
- Line 4 (Answered 'Yes' to Line 2 (from worksheet)): 2400
- Line 5 (Number of personal exemptions): 0
- Line 6 (Nebraska tax table income): 20
- Line 7 (Nebraska income tax): 0
- Line 8 (Nebraska personal exemption credit): 0
- Line 9 (TAX): 0
- Line 10 (Nebraska income tax withheld): 215
- Line 12 (Amount OVERPAID): 215
- Line 13 (Nongame and endangered species fund donation): 3
- Line 14 (Nebraska campaign finance): 4
- Line 15 (Nebraska State Fair Foundation contribution): 5
- Line 16 (Amount of line 12 to be REFUNDED): 203
- Line 17a (Routing Number): 104901584
- Line 17b (Type of Account): 1
- Line 17c (Account Number): 4024343456

#### FEDERAL TEST # 5

#### **NEBRASKA TEST # 2**

FORMS INCLUDED: FORM 1040A, FORM W-2 (2), FEDERAL STANDARD
DEDUCTION WORKSHEET, FORM 1040N, SCHEDULE I,
SCHEDULE III

Name: TEST O MAPLE

Social Security Number: 400-00-6202 Taxpayer Date of Birth: 04/15/1987 Return Prepared by: TAXPAYER

Note: This test return should be prepared as a state only filing.

#### FORM 1040A:

First Name. Initial and Last Name: TEST O MAPLE

Social Security Number: 400-00-6202

Home Address: **7842 WEEPING WILLOW LN** City, State, and Zip: **AUDUBON NE 68959-9801** 

Do you want \$3.00 to go to the Presidential Campaign Fund: YES

Filing Status: **SINGLE** 

Number of boxes on 6a and 6b: **0** Total number of exemptions 6d: **0** 

Line 7 (Total wages): 4400

Line 8a (Taxable Interest): **6500** Line 8b (Tax exempt interest): **1000** 

Line 9a (Dividends): 3000 Line 15 (Total Income): 13900

Line 21 (Adjusted Gross Income): 13900 Line 22 (Amount from line 19): 13900

Line 24 (Standard deduction): 4650

Line 25 (Subtract line 24 from line 22): **9250** Line 26 (Multiply \$3200 by total exemptions): **0** 

Line 27 (Taxable Income): 9250

Line 28 (Tax): **1026** Line 35 (Total credits): **0** 

Line 36 (Subtract line 35 from line 28): 1026

Line 38 (Total Tax): 1026

Line 39 (Federal Income Tax Withheld): 972

Line 43 (Total Payments): **972** Line 47 (Amount you owe): **54** 

Taxpayers Occupation: TREE TRIMMER

Third Party Designee: NO

Daytime phone number: 308-832-5555

#### FORM W-2 #1:

- b. Employer's identification number: 22-2244661
- c. Employer's name, address, and Zip Code:

#### TREE TOPPERS INC 783 CHRISTMAS TREE DRIVE OLDSTATE CA 90055

- d. Employee's social security number: 400-00-6202
- e. Employee's name (first, m.i., last): TEST O MAPLE
- f. Employee's address and Zip code: 2487 PINOAK DR

#### **OLDSTATE CA 90055**

- Box 1 (Wages, tips, etc.): **1200**
- Box 2 (Federal Income tax withheld): 472
- Box 3 (Social Security wages): 1200
- Box 4 (Social Security tax withheld): 74
- Box 5 (Medicare wages and tips): 1200
- Box 6 (Medicare tax withheld): 17
- Box 15 (State and State ID Number): CA 22130
- Box 16 (State Wages): 1200
- Box 17 (State Income tax withheld): 84

#### FORM W-2 #2:

- b. Employer's identification number: 22-3355771
- c. Employer's name, address, and Zip Code:

#### OAKLEY'S YARD AND GARDEN

**87 KUDZU CENTER** 

#### **AUDUBON NE 68959**

- d. Employee's social security number: 400-00-6202
- e. Employee's name (first, m.i., last): TEST O MAPLE
- f. Employee's address and Zip code: **7842 WEEPING WILLOW LN AUDUBON NE 68959**
- Box 1 (Wages, tips, etc.): **3200**
- Box 2 (Federal Income tax withheld): 500
- Box 3 (Social Security wages): 3200
- Box 4 (Social Security tax withheld): 198
- Box 5 (Medicare wages and tips): 3200
- Box 6 (Medicare tax withheld): 46
- Box 15 (State and State ID Number): NE 07543917
- Box 16 (State Wages): **3200**
- Box 17 (State Income tax withheld): 0

#### FEDERAL STANDARD DEDUCTION WORKSHEET:

- Line 1 (Add \$250 to earned income): 4650
- Line 1 (Is earned income over \$550): YES (X)
- Line 2 (Standard deduction for filing status): 5000

Line 3a (Smaller of line 1 and line 2): 4650

Line 3b (Deduction for blind or over 65): 0

Line 3c (Total of 3a and 3b): **4650** 

#### FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: TEST O MAPLE

Home address: **7842 WEEPING WILLOW LN** 

City, Town or Post Office: AUDUBON NE 68959-9801

Your social security number: 400-00-6202

High School District Code: 5050503

Line 1 (Federal filing status)(1): SINGLE

Line 2b (Check here if someone can claim you as a dependent)(5): X

Line 3 (Type of Return): (2)PART.-YR. RESIDENT FROM 3-31, 2005 TO 12-31, 2005

Line 4 (Federal exemptions): 0

Line 5 (Federal adjusted gross income): 13900

Line 6 (Nebraska standard deduction): 4650

Line 10 (Greater amount from line 6 or 9): 4650

Line 11 (Nebraska income before adjustments): 9250

Line 12 (Adjustments increasing federal AGI): 1000

Line 13 (Adjustments decreasing federal AGI): 750

Line 14 (Nebraska taxable income): 9500

Line 15 (Nebraska income tax): 71

Line 17 (Total Nebraska tax before exemptions): 71

Line 18 (Amount from Line 17): 71

Line 19 (Personal exemption credit): 0

Line 26 (Total nonrefundable credits): 0

Line 27 (Subtract line 26 from line 18): 71

Line 28 (Nebr. income tax withheld): 0

Line 33 (Total of lines 28 through 32): 0

Line 34 (Amount you owe): 71

#### FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 42a (Total interest income . . .exempt from federal tax:

List types and total amount): CALIFORNIA GOB 1000

Line 42 (Enter the result of line 42a minus line 42b): 1000

Line 46 (Total adjustments increasing income): 1000

Part B - Adjustments Decreasing Federal AGI

Line 51 (Nebraska College Savings Plan): 750

Line 54 (Total adjustments decreasing income): 750

#### FORM 1040N, Nebraska Schedule III:

Line 60 (Income derived from Nebr. sources): 3200

OAKLEYS 3200

Line 62 (Nebraska adjusted gross income): 3200

Line 63 (Ratio - Nebraska's share of the total income): .2261

3200

13900 + 1000 - 750 = 14150

Line 64 (Tax table income): 9500

Line 65 (Tax from Nebraska Tax Table): 314

Line 66 (Personal exemption credit): 0

Line 67 (Difference): 314

Line 68 (Multiply line 67 by ratio on line 63): 71

#### NOT A FEDERAL TEST

#### **NEBRASKA TEST #3**

FORMS INCLUDED: FORM 1040, FORM 2441, FORM 1099-R, FORM 1040N, NEBRASKA SCHEDULES I AND III, REFUNDABLE CHILD CARE CREDIT WORKSHEET, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Name: **TEST A WHY** 

Social Security Number: **400-00-6203**Taxpayer Date of Birth: **7/6/1982**Return Prepared by: **PREPARER** 

#### **FORM 1040:**

First Name, Initial and Last Name: TEST A WHY

Social Security Number: 400-00-6203 Home Address: 121 WILSHIRE BLVD City, State, and Zip: WYNOT NE 68792

Do you want \$3.00 to go to the Presidential Campaign Fund: NO

Filing Status: (4) **HEAD OF HOUSEHOLD** 

Qualifying person: LYNN W WHY

Line 6a (Yourself): X

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions claimed): 1

Line 12 (Business income): **8600** Line 15b (Taxable amount): **1400** Line 22 (Total income): **10000** 

Line 27 (One half of self employment tax): 608

Line 36 (Lines 23 through 35): **608** Line 37 (Adjusted gross income): **9392** Line 38 (Amount from line 37): **9392** 

Line 40 (Itemized or standard deduction): **7300** Line 41 (Subtract line 40 from line 38): **2092** Line 42 (Multiply \$3200 by line 6d): **3200** 

Line 43 (Taxable income): 0

Line 44 (Tax): 0

Line 46 (Add lines 44 and 45): 0

Line 48 (Credit for child & dependent care expenses): 0\*

Line 56 (Total credits): 0

Line 57 (Subtract line 56 from line 46): 0

Line 58 (Self-employment tax) 1215

Line 60 (Tax on qualified plans): 140

## THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 60.

Line 63 (Total tax): 1355

Line 64 (Federal income tax withheld): **90** Line 65 (2004 Estimated tax payments): **1200** 

Line 71 (Total payments): **1290** Line 75 (Amount you owe): **65** 

Third Party Designee: YES

Third Party Designee: **JOHN DOE**Third Party Phone: **888-555-1111**Third Party PIN number: **11112**Taxpayers Occupation: **ROOFER** 

Daytime Phone Number: 888-555-2222

\*Limited to 0, but line 9 amount of \$ 1,050 from Form 2441 retained for Nebraska calculation.

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: HAWKEYE FINANCIAL SERVICES

2121 N 10<sup>th</sup> ST

**DES MOINES. IA 50321** 

PAYER'S FEDERAL ID: **65-9687321**RECIPIENT'S NAME: **TEST A WHY** 

121 WILSHIRE BLVD WYNOT, NE 68792

RECIPIENT'S SSN: 400-00-6203 Line 1(Gross distribution): 1400 Line 2a(Taxable amount): 1400

Line 4 (Federal income tax withheld): 90

Line 7 (Distribution code): 1

Line 10 (State income tax withheld): 20

Line 11 (Payer's state identification number): 47-9876543

Line 12 (State distribution): NE

#### **FORM 2441 Child and Dependent Care Expenses:**

Part I

#### **PROVIDER #1**

Line 1a (Care provider's name): WEE ONES

Line 1b (Address) 101 WILSHIRE BLVD

**WYNOT, NE 68792** 

Line 1c (SSN): **47-0812406** Line 1d (Amount paid): **800** 

#### PROVIDER #2

Line 1a (Care provider's name): ABC DAYCARE

Line 1b (Address) 200 A ST

**WYNOT, NE 68792** 

Line 1c (SSN): **47-1112222** Line 1d (Amount paid): **700** 

#### (ON BOTTOM OF PAGE TWO OF FORM 2441):

#### **PROVIDER #3**

Line 1a (Care provider's name): XYZ DAYCARE

Line 1b (Address) 300 B ST

**WYNOT, NE 68792** 

Line 1c (SSN): **47-1113333** Line 1d (Amount paid): **600** 

#### PROVIDER #4

Line 1a (Care provider's name): KID WORLD

Line 1b (Address) 400 C ST

**WYNOT, NE 68792** 

Line 1c (SSN): **47-1114444** Line 1d (Amount paid): **500** 

#### PROVIDER #5

Line 1a (Care provider's name): KID LAND

Line 1b (Address) 500 D ST

**WYNOT, NE 68792** 

Line 1c (SSN): **47-1115555** Line 1d (Amount paid): **400** 

#### Part II

Line 2a (Qualifying person's name): LYNN WHY

Line 2b (SSN): 400-00-6231

Line 2c (Qualified expenses): 3000

Line 3 (Total of lines 2c): 3000

Line 4 (Earned Income): 7992

Line 5 (Line 4 total): **7992** 

Line 6 (Smallest): 3000

Line 7 (Amount from Form 1040, line 38): 9392

Line 8 (Decimal Amount): .35

Line 9 (Line 6 times line 8): 1050

Line 10 (Amount from Form 1040, line 46 minus line 47): 0

Line 11 (Credit for child and dependent care expenses): 0

#### FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST A WHY** 

Home address: 121 WILSHIRE BLVD

City, Town or Post Office: **WYNOT NE 68792** Your social security number: **400-00-6203** 

High School District Code: 1414101

Line 1 (Federal filing status): (4) HEAD OF HOUSEHOLD

Line 3 (Type of Return): (2) PARTIAL YEAR RESIDENT (7-1-2005 to 12-31-2005)

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 9392

Line 6 (Nebraska standard deduction): 7300

Line 10 (Greater amount from line 6 or 9): 7300

Line 11 (Nebraska income before adjustments): 2092

Line 12 (Adjustments increasing federal AGI): 870

Line 14 (Nebraska taxable income): 2962

Line 15 (Nebraska income tax): 0

Line 16: (Nebraska minimum or other tax): 9

Line 17 (Total Nebraska tax before exemptions): 9

Line 18 (Amount from line 17): 9

Line 19 (Personal exemption credit): 0

Line 26 (Total nonrefundable credit): 0

Line 27 (Subtract line 26 from line 18): 9

Line 28 (Nebraska income tax withheld): 20

Line 31 (Nebraska dependent/child care credit): 641

Line 33 (Total of lines 28 through 32): 661

Line 35 (Amount you OVERPAID): 652

Line 36 (Amount applied to 2005 estimated tax): 200

Line 39 (Nebraska State Fair Contribution): 2

Line 40 (Amount you want REFUNDED): 450

Line 41a (Routing Number): 104909531

Line 41b (Type of Account): 1

Line 41c (Account Number): 40247157454715745

#### FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 44 (Section 179 depreciation): 870

Line 46 (Total adjustments increasing income): 870

#### FORM 1040N, Nebraska Schedule III:

Line 60 (Income derived from Nebr. sources): 6570

Sch C 4300, IRA Dist 1400, Sec 179 Add-back 870

Line 61 (Adjustments to Nebraska income): 304

NE portion of Self Employment tax 304

Line 62 (Nebraska adjusted gross income): 6266

Line 63 (Ratio - Nebraska's share of the total income): .6106

6266

9392 + 870 - 0 = 10262

Line 64 (Tax table income): 2962

Line 65 (Tax from Nebraska Tax Table): **76** 

Line 66 (Personal exemption credit): 103

Line 67 (Difference): 0

Line 68 (Multiply line 67 by ratio on line 63): 0

Line 69 (Minimum or other tax): 9

Worksheet total: 41

Unused personal exemption credit from line 67: 27 Difference between worksheet total and PEC: 14

Line 63 ratio: **.6106** 

#### REFUNDABLE CHILD CARE CREDIT WORKSHEET:

Line 1 (Federal Form 2441, line 9): 1050

Line 2 (Federal AGI): 9392

Line 3 (Percentage from NE chart): 100

Line 4 (line 1 times line 3): 1050

Line 5 (line 63 ratio from Sch III): .6106

Line 6 (line 4 times line 5): 641

#### NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions, line 60 Form 1040): 140

Line 4 (Subtotal): 140

Line 5 (Line 4 times .296): 41

#### FEDERAL TEST # 13 NEBRASKA TEST #4

FORMS INCLUDED: FORM 1040A, FORM W-2 (2), FORM 1040N, SCHEDULE II

Names: TEST U GRASS and MAY B GRASS

Social Security Numbers: 400-00-6204 and 400-00-6241

Taxpayer Date(s) of Birth: 1/1/1955 and 8/22/1960

Return Prepared by: PREPARER

#### FORM 1040A:

First Name, Initial and Last Name: TEST U GRASS

Social Security Number: 400-00-6204

Spouse's First Name, Initial, and Last Name: MAY B GRASS

Spouse's Social Security Number: 400-00-6241

Home Address: 74131 FESCUE DR

City, State, and Zip: SAINT THOMAS NE 68410

Do you want \$3.00 to go to the Presidential Campaign Fund: **YES** If joint return, Does your spouse want \$3.00 to go to this fund: **NO** 

Filing Status: MARRIED FILING JOINTLY

Number of boxes on 6a and 6b: 2

Line 6c: Dependent #1 Name: TIMOTHY GRASS

Social Security Number: 400-00-6242

Relationship: **SON** 

Qualifying Child for the Tax Credit: (X)

Dependent #2 Name: MARY GRASS

Social Security Number: 400-00-6243

Relationship: **DAUGHTER** 

Qualifying Child for the Tax Credit: (X)

Dependent #3 Name: DAVID GRASS

Social Security Number: 400-00-6244

Relationship: **SON** 

Qualifying Child for the Tax Credit: (X)

Dependent #4 Name: SUSAN GRASS

Social Security Number: 400-00-6245

Relationship: **DAUGHTER** 

Qualifying Child for the Tax Credit: (X)

Dependent #5 Name: PHILIP GRASS

Social Security Number: 400-00-6246

Relationship: **SON** 

Qualifying Child for the Tax Credit: (X)

Dependent #6 Name: ANGELA GRASS

Social Security Number: 400-00-6247

Relationship: **DAUGHTER** 

Qualifying Child for the Tax Credit: (X)

Number of children who lived with you: 6

Line 6d (Total number of exemptions): 8

Line 7 (Total wages): 42000

Line 13 (Unemployment Compensation): 1650

Line 15 (Total Income): 43650

Line 17 (IRA deduction): 1200

Line 20 (Total Adjustments): **1200** 

Line 21 (Adjusted Gross Income): 42450

Line 22 (Amount from line 21): 42450

Line 23a (You are blind): (X)

Line 23a (Number of Boxes checked): 1

Line 24 (Standard deduction): 11000

Line 25 (Subtract line 24 from line 22): 31450

Line 26 (Multiply \$3200 by box 6d): **25600** 

Line 27 (Taxable Income): 5850

Line 28 (Tax): 588

Line 29 (Child Care Credit): 470

Line 31 (Education Credit): 118

Line 35 (Total Credits): 588

Line 36 (Line 35 from line 28): **0** 

Line 38 (Total Tax): 0

Line 39 (Federal Income Tax Withheld): **1450** Line 42 (Additional Child Tax Credit): **4650** 

Line 43 (Total Payments): **6100** Line 44 (Amount overpaid): **6100** 

Line 45a (Amount to be refunded): 6100 Line 45b (Routing number): 104901584

Line 45c Type: Savings

Line 45d (Account number): 06542153

Taxpayers Occupation: **CONSULTANT** Spouse's Occupation: **SALESPERSON** 

Third Party Designee: **YES** 

Third party designee: JOHN DOE

Third party phone number: (888) 555-1111

Third party PIN number: 11112

#### FORM W-2 #1:

b. Employer's identification number: **02-9876543** 

c. Employer's name, address, and Zip Code:

LAST JOB INC 97 WHEATLEY AVE SAINT THOMAS NE 68410

d. Employee's social security number: 400-00-6204

e. Employee's name (first, m.i., last): TEST U GRASS

f. Employee's address and Zip code: 74131 FESCUE DR

**SAINT THOMAS NE 68410** 

Box 1 (Wages, tips, etc.): **24500** 

Box 2 (Federal Income Tax Withheld): 900

Box 3 (Social Security wages): 24500

Box 4 (Social Security tax withheld): 1519

Box 5 (Medicare wages and tips): 24500

Box 6 (Medicare tax withheld): 355

Box 10 (Dependent care benefits): 1000

Box 15 (State and State ID Number): NE 02888

Box 16 (State Wages): **24500** 

Box 17 (State Income tax withheld): 1715

#### **FORM W-2 #2:**

b. Employer's identification number: 02-5689124

c. Employer's name, address, and Zip Code:

#### SNODGRASS FEED AND SEED 1 PLANTATION ST SORGHUM IA 50022

- d. Employee's social security number: 400-00-6241
- e. Employee's name (first, m.i., last): MAY B GRASS
- f. Employee's address and Zip code: **74131 FESCUE DR**

#### **SAINT THOMAS NE 68410**

- Box 1 (Wages, tips, etc.): **17500**
- Box 2 (Federal Income Tax Withheld): 550
- Box 3 (Social Security wages): 17500
- Box 4 (Social Security tax withheld): 1085
- Box 5 (Medicare wages and tips): 17500
- Box 6 (Medicare tax withheld): 254
- Box 15 (State and State ID Number): IA 023456
- Box 16 (State Wages): 17500

#### FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: TEST U AND MAY B GRASS

Home address: 74131 FESCUE DR

City, Town or Post Office: SAINT THOMAS NE 68410

Your social security number: **400-00-6204** Spouse's social security number: **400-00-6241** 

High School District Code: 6666111

Line 1 (Federal filing status): MARRIED FILING JOINTLY

Line 2a (Check if You were blind (2)): (X)

Line 3 (Type of Return): RESIDENT

Line 4 (Federal exemptions): 8

Line 5 (Federal adjusted gross income): 42450

Line 6 (Nebraska standard deduction): 9320

Line 10 (Greater amount from line 6 or 9): 9320

Line 11 (Nebraska income before adjustments): 33130

Line 14 (Nebraska taxable income): **33130** 

Line 15 (Nebraska income tax): 1191

Line 17 (Total Nebraska tax before exemptions): 1191

Line 18 (Amount from line 17): 1191

Line 19 (Personal exemption credit): 824

Line 20 (Credit Paid to another state): 491

Line 25 (Nebraska dependent/child care credit): 118

Line 26 (Total nonrefundable credit): 1433

Line 27 (Subtract line 26 from line 18): 0

Line 28 (Nebr. income tax withheld): 1715

Line 33 (Total of lines 28 through 32): **1715** 

Line 35 (Amount you OVERPAID): 1715

Line 38 (Nebraska campaign finance contribution): 15

Line 40 (Amount you want REFUNDED): 1700

Line 41a (Routing Number): 104901584 Line 41b (Type of Account): 2 (SAVINGS) Line 41c (Account Number): 06542153

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1** 

(IOWA)

Line 55 (Nebraska Income Tax): 1191

Line 56 (Adjusted gross income derived from another state): 17500

Line 57 (Calculated Tax Credit): 491

Line 58 (Tax due and paid to another state): 696

Line 59 (Maximum tax credit): 491

NOT A FEDERAL TEST NEBRASKA TEST #5

FORMS INCLUDED: FORM 1040, FORM W-2(1), FORM 1040 SCHEDULE A,

FORM 1040N, FORM 1040N SCHEDULE I, BONUS DEPRECIATION SUBTRACTION WORKSHEET

Names: TEST E RATT and WHARF B RATT

Social Security Numbers: **400-00-6205** and **400-00-6251** Taxpayer Date(s) of Birth: **6/10/1952** and **4/17/1956** 

Return Prepared by: PREPARER

**FORM 1040:** 

First Name, Initial and Last Name: **TEST E RATT** 

Social Security Number: 400-00-6205

Spouse's First Name, Initial, and Last: WHARF B RATT

Spouse's Social Security Number: 400-00-6251

Home Address: **452 MOUSETRAP CT** City, State, and Zip: **GRANT, NE 69140** 

Do you want \$3 to go to the presidential campaign fund: YES

If filing joint, Does Taxpayers spouse want \$3 to go to this fund: YES

Filing Status: **MARRIED FILING JOINTLY**Number of boxes checked on 6a and 6b: **2**Line 6d (Total number of exemptions): **2** 

Line 7 (Wages): **3100** 

Line 8a (Taxable Interest): **390**Line 10 (Taxable refunds): **2000**Line 12 (Business Income): **19400**Line 22 (Total income): **24890** 

Line 27 (One-half of self-employment tax): 1371

Line 36 (Total adjustments): 1371

Line 37 (Adjusted gross income): **23519** Line 38 (Amount from line 34): **23519** 

Line 40 (Itemized or standard deduction): 11225

Line 41 (Subtract line 40 from 38): 12294

Line 42 (Total exemptions): **6400** Line 43 (Taxable income): **5894** 

Line 44 (Tax): 588

Line 46 (Total Tax): **588** 

Line 56 (Total credits): 0

Line 57 (Subtract line 56 from line 46): 588

Line 58 (Self-employment tax): 2741

Line 63 (Total tax): 3329

Line 64 (Income tax withheld): 300

Line 65 (Estimated tax payments): 3000

Line 71 (Total payments): **3300** Line 75 (Amount you owe): **29** 

Taxpayers Occupation: PAINTER
Spouses Occupation: CLERK
Third Party Designee: YES
Third Party Name: JOHN DOE
Third Party Phone: 888-555-1111

Third Party PIN: 11122

#### FORM W-2 #1:

b. Employer's identification number: 02-9871234

c. Employer's name, address, and Zip Code:

ABC GROCERY 123 MAIN ST GRANT, NE 69140

d. Employee's social security number: 400-00-6251

e. Employee's name (first, m.i., last): WHARF B RATT

f. Employee's address and Zip code: **452 MOUSETRAP CT GRANT, NE 69140** 

Box 1 (Wages, tips, etc.): **3100** 

Box 2 (Federal Income Tax Withheld): 300

Box 3 (Social Security wages): 3100

Box 4 (Social Security tax withheld): 192

Box 5 (Medicare wages and tips): 3100

Box 6 (Medicare tax withheld): 45

Box 15 (State and State ID Number): NE 5154021

Box 16 (State Wages): **3100** 

Box 17 (State Income tax withheld): 240

#### FORM SCHEDULE A:

Line 1 (Medical and dental expenses): 2119

Line 2 (Form 1040, line 38): 23519

Line 3 (Line 2 times 7.5%): 1764

Line 4 (Line 1 minus line 3): 355

Line 5 (State and local income taxes): 240

Line 5a (Income taxes): X

Line 6 (Real estate taxes): **3120** 

Line 7 (Personal property taxes): 470

Line 9 (Add lines 5 through 8): 3830

Line 10 (Home mortgage interest): 6740

Line 14 (Add lines 10 through 13): 6740

Line 15 (Gifts by cash or check): 300

Line 18 (Add lines 15 through 17): 300

Line 28 (Is Form 1040, line 38 over \$145,950): No (X)

Line 28 (Your deduction not limited): 11225

#### **FORM 1040N Nebraska Individual Income Tax Return:**

First name, m.i., last name: TEST E AND WHARF B RATT

Home address: **452 MOUSETRAP CT** City, state and Zip: **GRANT, NE 69140** 

Primary's Social security number: **400-00-6205** Spouse's social security number: **400-00-6251** 

High School District Code: 6868020

Line 1 (Filing Status): (2) MARRIED FILING JOINT

Line 3 (Type of return): **RESIDENT** 

Line 4 (Federal exemptions): 2

Line 5 (Federal adjusted gross income): 23519

Line 6 (Federal standard deduction): 8320

Line 7 (Total itemized deductions): 11225

Line 8 (State and local income taxes): 240

Line 9 (Nebraska itemized deductions): 10985

Line 10 (Greater amount): 10985

Line 11 (Nebraska income before adjustments): 12534

Line 13 (Adjustments decreasing federal AGI): 2692

Line 14 (Nebraska tax table income): 9842

Line 15 (Income Tax): 311

Line 17 (Total Nebraska tax): 311

Line 18 (Amount from line 17): **311** 

Line 19 (Personal exemption credit): 206

Line 26 (Total nonrefundable credits): **206** Line 27 (Subtract line 26 from line 18): **105** 

Line 28 (Nebr. income tax withheld): 240

Line 33 (Total of lines 28 through 32): 240

Line 35 (Amount overpaid): 135

Line 37 (Endangered species fund donation): 5

Line 39 (State Fair Foundation donation): 5

Line 40 (Amount to be refunded): 125

#### FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI

Line 47 (State income tax refund deduction): **2000** 

Line 51 (Nebraska College Savings Plan) : 500

Line 52 (Bonus depreciation subtraction): 192

Line 54 (Total adjustments decreasing income): 2692

#### **BONUS DEPRECIATION SUBTRACTION WORKSHEET:**

Tax Year 2000: **0**Tax Year 2001: **360**Tax Year 2002: **600** 

Total: 960

Amount to report on line 52 (total times 20%): 192

NOT A FEDERAL TEST NEBRASKA TEST # 6

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 2441-CHILD AND

DEPENDENT CARE EXPENSES, FORM 8801- CREDIT FOR PRIOR YEAR MINIMUM TAX, FORM 1040N, FORM

1040N - SCHEDULE I, NEBRASKA STANDARD

DEDUCTION WORKSHEET, NEBRASKA ADDITIONAL TAX RATE SCHEDULE, NEBRASKA MINIMUM OR

OTHER TAX WORKSHEET

Names: TEST L KEY and CAROLEEN R KEY

Social Security Numbers: **400-00-6206 and 400-00-6261** Taxpayer Date(s) of Birth: **9/30/1961 and 2/11/1963** 

Return Prepared by: TAXPAYER

#### Statement:

TEST KEY is a Native American residing within a reservation and his income is derived from sources within the boundaries of the reservation. CAROLEEN KEY is not a Native American.

CAROLEEN KEY earned \$ 136,000 outside of the boundaries of the reservation. She also operates a part time business which is outside the boundaries of the reservation.

TEST KEY passed away on October 31, 2005. CAROLEEN KEY did not remarry in 2005. CAROLEEN KEY filed a married filing joint return as a surviving spouse.

#### FORM 1040:

(Written across top of return): **DECEASED TEST L KEY 10/31/2005** 

First Name, Initial and Last Name: **TEST L KEY** 

Social Security Number: 400-00-6206

Spouse's First Name, Initial and Last Name: CAROLEEN R KEY

Spouse's Social Security Number: 400-00-6261

Home Address: 1614 STOCK RD

City, State, and Zip: **PENDER NE 68047** 

Do you want \$3.00 to go to the Presidential Campaign Fund: **YES** If a joint return, does your spouse want \$3.00 to go to this Fund: **YES** 

Filing Status: (2) MARRIED FILING JOINTLY

Box 6a (Yourself): **X** Box 6b (Spouse): **X** 

Number of boxes checked on 6a and 6b: 2 Line 6c: Dependent #1 Name: AMY KEY

Social Security Number: 400-00-6262

Relationship: **DAUGHTER** 

Qualifying Child for the Tax Credit: (X)

Line 6c: Dependent #2 Name: BOB KEY

Social Security Number: 400-00-6263

Relationship: **SON** 

Qualifying Child for the Tax Credit: (X)

Number of children on 6c who lived with you: 2

Line 6d (Total number of exemptions): **4** Line 7 (Total wages, tips, etc): **157000** 

Line 12 (Business income): **360** Line 22 (Total income): **157360** 

Line 37 (Adjusted gross income): 157360

Line 38 (Amount from line 37): **157360** 

Line 40 (Itemized or standard deduction): **10000** Line 41 (Subtract line 40 from line 38): **147360** 

Line 42 (Multiply \$3200 by the total number of exemptions): 12800

Line 43 (Taxable income): 134560

Line 44 (Tax): **27408** 

Line 46 (Add lines 44 and 45): 27408

Line 48 (Credit for child care expenses): 1200

Line 55 (Other Credits):**800** Line 55b (Form 8801): **X** Line 56 (Total Credits): **2000** 

Line 57 (Subtract line 56 from line 46): 25408

Line 63 (Total tax): **25408** 

Line 64 (Federal income tax withheld): 27110

Line 71 (Total payments): 27110

Line 72 (Amount you OVERPAID): 1702

Line 73a (Amount REFUNDED TO YOU): 1702

Line 73b (Routing number): 104903139

Line 73c (Savings): X

Line 73d (Account number): 291594

(You can use "Pender State Bank" if your software needs a bank name.)

Third Party Designee: NO

Taxpayers Occupation: **CLERK** 

Spouse's Occupation: CFO

Daytime Phone Number: (402) 555-0001

(Written under signature line): FILING AS SURVIVING SPOUSE

#### Form W-2 #1:

- b. Employer's identification number: **85-1111019**
- c. Employer's name, address, and Zip Code:

#### NEBRASKA DRY GOODS 1250 DOLLAR ROAD PENDER NE 68047

- d. Employee's social security number: 400-00-6206
- e. Employee's name (first, m.i., last): TEST L KEY
- f. Employee's address and Zip code: 1614 STOCK ROAD PENDER NE 68047
- Box 1 (Wages, tips, etc.): 21000
- Box 2 (Federal income tax withheld): 3110
- Box 3 (Social security wages): 21000
- Box 4 (Social security tax withheld): 1302
- Box 5 (Medicare wages and tips): 21000
- Box 6 (Medicare tax withheld): 305
- Box 13 (Retirement plan): X
- Box 15 (State and state ID number): NE 698
- Box 16 (State wages): 21000
- Box 17 (State income tax withheld): 0

#### Form W-2 #2:

- b. Employer's identification number: **85-1234589**
- c. Employer's name, address, and Zip Code:

#### WEST POINT MANUFACTURING 123 MAIN ST

#### **WEST POINT NE 68788**

- d. Employee's social security number: 400-00-6261
- e. Employee's name (first, m.i., last): CAROLEEN R KEY
- f. Employee's address and Zip code: 1614 STOCK RD
  - **PENDER NE 68047**
- Box 1 (Wages, tips, etc.): **136000**
- Box 2 (Federal income tax withheld): 24000
- Box 3 (Social security wages): 90000
- Box 4 (Social security tax withheld): 5580
- Box 5 (Medicare wages and tips): 136000
- Box 6 (Medicare tax withheld): 1972
- Box 15 (State and state ID number): NE 9510001
- Box 16 (State wages): 136000

#### FORM 2441 CHILD AND DEPENDENT CARE EXPENSES

#### PART I

Line 1a (Care provider's name): ABC DAYCARE

Line 1b (Address) 1624 STOCK RD

**PENDER, NE 68047** 

Line 1c (SSN): **47-1234567** Line 1d (Amount paid) : **2000** 

Line 1a (Care provider's name): WEE ONES

Line 1b (Address) 1634 STOCK RD

**PENDER, NE 68047** 

Line 1c (SSN): **47-2345678** Line 1d (Amount paid): **800** 

#### (ON BOTTOM OF PAGE TWO OF FORM 2441):

Line 1a (Care provider's name): KID WORLD

Line 1b (Address) 1644 STOCK RD

**PENDER, NE 68047** 

Line 1c (SSN): **47-3456789** Line 1d (Amount paid) : **2200** 

Line 1a (Care provider's name): XYZ DAYCARE

Line 1b (Address)1654 STOCK RD

**PENDER, NE 68047** 

Line 1c (SSN): **47-9876543** Line 1d (Amount paid) : **1000** 

#### PART II

Line 2a (Qualifying person's name): AMY KEY

Line 2b (Qualifying person's SSN): 400-00-6262

Line 2c (Qualifying expenses): 3000

Line 2a (Qualifying person's name): BOB KEY

Line 2b (Qualifying person's SSN): 400-00-6263

Line 2c (Qualifying expenses): 3000

Line 3 (Total): 6000

Line 4 (Earned Income): 21000

Line 5 (Spouse's Earned Income): **136000** Line 6 (Smallest of lines 3,4, or 5): **6000**  Line 7 (Form 1040, line 38): 157360

Line 8 (Decimal amount): .20

Line 9 (Line 6 times line 8): 1200

Line 10 (Line 46 minus line 47): **27408** Line 11 (Smaller of line 9 or line 10): **1200** 

#### FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX:

#### PART I

Line 1: 0

Line 2: 0

Line 3: **0** 

Line 4: 0

Line 15: **0** 

#### **PART II**

Line 16: **0** 

Line 17: 0

Line 18: 0

Line 19 (Minimum tax credit carryforward): 800

Line 20: 0

Line 21 (Combine lines 18, 19, and 20): 800

Line 22 (2005 regular income tax liability): 25408

Line 23: **0** 

Line 24 (Line 22 minus line 23): 25408

Line 25 (Minimum tax credit): 800

Line 26 (Minimum tax credit carryforward): 0

#### **FORM 1040N:**

(Written across top of return): **DECEASED** 

First name, m.i., last name: TEST L AND CAROLEEN R KEY

Home address: 1614 STOCK RD

City, Town, or Post Office: **PENDER NE 68047** Your social security number: **400-00-6206** Spouse's social security number: **400-00-6261** 

High School District Code: 9087001

(1) (X) Deceased (First name and date of death): TEST 10/31/2005

Line 1 (Federal filing status): (2) MARRIED FILING JOINT

Line 3 (Type of return): RESIDENT

Line 4 (Federal exemptions): 4

Line 5 (Federal adjusted gross income): 157360

Line 6 (Nebraska standard deduction): 7179

- Line 10 (Greater amount from line 6): 7179
- Line 11 (Nebraska income before adjustments): 150181
- Line 12 (Adjustment increasing federal AGI): 600
- Line 13 (Adjustment decreasing federal AGI): 21000
- Line 14 (Nebraska taxable income): 129781
- Line 15 (Nebraska income tax): 7617
- Line 17 (Total Nebraska tax before exemptions): **7617**
- Line 18 (Amount from line 17): 7617
- Line 19 (Personal Exemption Credit for Residents): 252
- Line 20 (AMT credit): 237
- Line 20 (Check box if taking AMT credit): X
- Line 25 (Dependent/child care credit): 300
- Line 26 (Total nonrefundable credits): 789
- Line 27 (Subtract line 26 from line 18): 6828
- Line 28 (Nebraska income tax withheld): 6700
- Line 33 (Total of lines 28 through 32): 6700
- Line 34 (Amount you OWE): 128

(Written under signature line): FILING AS SURVIVING SPOUSE

#### FORM 1040N. NE Schedule I:

Name from FORM 1040: TEST L & CAROLEEN R KEY

Primary social security number: 400-00-6206

#### Part A

Line 43 (Special federal bonus depreciation add-back): 600

Line 46 (Total adjustments increasing income): 600

#### Part B

Line 53 (Other adjustments decreasing taxable income):

#### NATIVE AMERICAN RESERVATION INCOME 21000

Line 54 (Total adjustments decreasing income): 21000

#### NEBRASKA STANDARD DEDUCTION WORKSHEET

Line 1 (Federal AGI): **157360** 

Line 2 (Enter 145,950): 145950

Line 3 (Difference): 11410

Line 4 (Nebraska standard deduction): 8320

Line 5 (10% of line 3): **1141** 

Line 6 (Your Nebraska standard deduction): 7179

#### NEBRASKA ADDITIONAL TAX RATE SCHEDULE

Line 1 (Tax Table tax): **7568** 

Line 2 (Tax from Additional Tax Rate Schedule): 49

Line 3 (Total tax): 7617

#### NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 1 (Credit for prior year minimum tax): 800

Line 4 (Subtotal): 800

Line 5 (Total Line 4 times .296): 237

#### NOT A FEDERAL TEST NEBRASKA TEST # 7

FORMS INCLUDED: FORM 1040, FORM 1040 SCHEDULE A, FORM W-2 (1),

**FORM 1040N, FORM 2210N** 

Name: **TEST E DRIVER** 

Social Security Number: 400-00-6207 Taxpayer Date of Birth: 05/29/1938 Return Prepared by: TAXPAYER

#### Statement:

TEST E DRIVER was a Nebraska resident in 2005 who moved to Toronto, Ontario after January 1, 2006.

#### **FORM 1040:**

First Name, Initial and Last Name: TEST E DRIVER

Social Security Number: 400-00-6207 Home Address: 828 KINGSTON RD

City, State, and Zip: **TORONTO ON CANADA M4E 1S2**Do you want \$3 to go to the presidential campaign fund: **NO** 

Filing Status: **SINGLE** Box 6a (Yourself): **X** 

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions): 1 Line 7 (Total wages, tips, etc.): 32000

Line 8a (Taxable Interest): **350** Line 10 (Taxable refunds, etc): **500** Line 22 (Total income): **32850** 

Line 37 (Adjusted gross income): **32850** Line 38 (Amount from line 36): **32850** 

Line 39a (You were born before Jan 2, 1941): X

Line 39a (Total boxes checked): 1 Line 40 (Itemized deductions): 7175 Line 41 (Subtract line 40 from 38): 25675

Line 42 (Total exemptions): **3200** Line 43 (Taxable income): **22475** 

Line 44 (Tax): **3006** 

Line 46 (Add lines 44 and 45): 3006

Line 57 (Subtract line 56 from line 46): 3006

Line 63 (Total tax): 3006

Line 64 (Federal income tax withheld): 4500

Line 71 (Total payments): 4500

Line 72 (Amount you OVERPAID): 1494

Line 73a (Amount you want REFUNDED): 1494

Taxpayer's Occupation: ACCOUNTANT

Third Party Designee: **NO** 

#### **FORM SCHEDULE A:**

Name from FORM 1040: **TEST E DRIVER** Your social security number: **400-00-6207** 

Line 5b (General sales taxes): X

Line 5 (State and local income taxes): 520

Line 6 (Real estate taxes): 1800

Line 8 (Other taxes): PERSONAL PROPERTY 5

Line 9 (Add lines 5 through 8): 2325

Line 10 (Home mortgage interest, etc.): 4000

Line 14 (Add lines 10 through 13): 4000

Line 15 (Gifts by cash, etc.): 850

Line 18 (Add lines 15 through 17): 850

Line 28 NO (Your deduction is not limited): X

Line 28 (Total itemized deductions): 7175

#### FORM: W-2 #1:

b. Employer's identification number: 25-0002220

c. Employer's name, address, and Zip Code:

# B & B TRUCKING 12 INDUSTRIAL BLVD LINCOLN NE 68522

- d. Employee's social security number: 400-00-6207
- e. Employee's name (first, m.i., last): TEST E DRIVER
- f. Employee's address and Zip code: 711 S 52

#### **LINCOLN NE 68510**

- Box 1 (Wages, tips, etc.): 32000
- Box 2 (Federal income tax withheld): **4500**
- Box 3 (Social security wages): 32000
- Box 4 (Social security tax withheld): 1984
- Box 5 (Medicare wages and tips): **32000**
- Box 6 (Medicare tax withheld): 464
- Box 15 (State and ID number): **NE 9510060**
- Box 16 (State wages, tips, etc.): 32000

#### Box 17 (State income tax): 480

#### **FORM 1040N Nebraska Individual Income Tax Return:**

First name, m.i., last name: **TEST E DRIVER** 

Home address: 828 KINGSTON RD

City, state and Zip: TORONTO ON CANADA M4E 1S2

Primary's Social security number: 400-00-6207

High School District Code: 5555001

Line 1 (Filing Status): SINGLE

Line 2a (Check if you were (1) 65 or older): X

Line 3 (Type of return): **RESIDENT** 

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): **32850** 

Line 6 (Federal standard deductions): 6190

Line 7 (Total itemized deductions): 7175

Line 8 (State and local income taxes): 0

Line 9 (Nebraska itemized deductions): 7175

Line 10 (Greater amount): 7175

Line 11 (Nebraska income before adjustments): 25675

Line 13 (Adjustments decreasing AGI): 500

Line 13 (If the amount on line 13 is ... check this box): X

Line 14 (Nebraska tax table income): 25175

Line 15 (Income Tax): 1002

Line 17 (Total Nebraska tax): 1002

Line 18 (Amount from line 17): **1002** 

Line 19 (Personal exemption credit): 103

Line 26 (Total nonrefundable credits): 103

Line 27 (Subtract line 26 from line 18): 899

Line 28 (Nebr. Income tax withheld): 480

Line 33 (Total of lines 28 through 32): 480

Line 34 (Amount you owe plus penalty): 432\*

Line 34 (If over \$300 and Form 2210N is attached, check here): X

Line 99 Penalty: 13

#### This is a Direct Debit Return for Nebraska requiring the following information:

1. (Routing Number): **104907025** 

2. (Account Number):123337776

3. (Type of Account): Checking

4. (Debit Date): **04/15/2006** 

5. (Debit amount): 432

#### **FORM 2210N Individual Underpayment of Estimated Tax**

Line 1: 899

- Line 2: 0
- Line 3: 899
- Line 4: 809
- Line 5: 480
- Line 6: 329
- Line 7: 952
- Line 8: 809
- Line 10a: **202**
- Line 11a: 120
- Line 15a: 120
- Line 17a: 82
- Line 19a: 82
- Line 20a: 6/15/2005
- Line 21a: 61
- Line 22a: 1
- Line 10b: 202
- Line 11b: 120
- Line 13b: 120
- Line 14b: 82
- Line 15b: 38
- Line 16b: 0
- Line 17b: 164
- Line 19b: 164
- Line 20b: 9/15/2005
- Line 21b: 92
- Line 22b: 2
- Line 10c: 202
- Line 11c: 120
- Line 13c: 120
- Line 14c: 164
- Line 15c: 0
- Line 16c: 44
- Line 17c: 202
- Line 19c: 246
- Line 20c: 1/15/2006
- Line 21c: **122**
- Line 22c: 5
- Line 10d: 202
- Line 11d: 120
- Line 13d: 120
- Line 14d: **246**
- Line 15d: 0
- Line 16d: 126
- Line 17d: **202**
- Line 19d: 328
- Line 20d: 4/15/2006

Line 21d: **90** Line 22d: **5** Line 23: **13** 

#### **NOT A FEDERAL TEST**

#### **NEBRASKA TEST #8**

FORMS INCLUDED: FORM 1040, FORM W-2 (3), FORM 1099-R, FORM 1040N, SCHEDULE II (2), NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Name: TEST T RETIRE

Social Security Number: 400-00-6208
Taxpayer Date of Birth: 05/29/1942
Return Prepared by: TAXPAYER

#### **FORM 1040:**

First Name, Initial and Last Name: TEST T RETIRE

Social Security Number: 400-00-6208

Home Address: 3110 S 48TH ST

City, State, and Zip: LINCOLN NE 68509

Do you want \$3 to go to the presidential campaign fund: NO

Filing Status: **SINGLE** Box 6a (Yourself): **X** 

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions): 1 Line 7 (Total wages, tips, etc.): 17760 Line 15b (Taxable Amount): 2410 Line 22 (Total income): 20170

Line 37 (Adjusted gross income): **20170** Line 38 (Amount from line 36): **20170** 

Line 39a (You are blind): X

Line 39a (Total boxes checked): 1 Line 40 (Standard deduction): 6250

Line 41 (Subtract line 40 from 38): 13920

Line 42 (Total exemptions): **3200** Line 43 (Taxable income): **10720** 

Line 44 (Tax): 1244

Line 46 (Add lines 44 and 45): 1244

Line 57 (Subtract line 56 from line 46): 1244

Line 60 (Tax on IRA'S, other ret plans, and MSAs): 241

THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 60.

Line 63 (Total tax): 1485

Line 64 (Federal income tax withheld): 2580

Line 71 (Total payments): **2580** Line 72 (Amount overpaid): **1095** Line 73a (Amount refunded): **1095** 

Taxpayers Occupation: CONSULTANT

Third Party Designee: NO

Daytime Phone Number: (402) 555-1234

#### FORM W-2 #1:

- b. Employer's identification number: 47-6464666
- c. Employer's name, address, and Zip Code:

ABC CONSULTING 100 MAIN ST OMAHA NE 68179

- d. Employee's social security number: 400-00-6208
- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: **3110 SOUTH 48<sup>TH</sup> ST LINCOLN NE 68509**
- Box 1 (Wages, tips, etc.): 7255
- Box 2 (Federal Income tax withheld): 1120
- Box 3 (Social Security wages): 7255
- Box 4 (Social Security tax withheld): 450
- Box 5 (Medicare wages and tips): **7255**
- Box 6 (Medicare tax withheld): 105
- Box 15 (State and State ID Number): **NE 553107**
- Box 16 (State Wages): **7255**
- Box 17 (State Income tax withheld): 461

#### FORM W-2 #2:

- b. Employer's identification number: 47-6464666
- c. Employer's name, address, and Zip Code:

ABC CONSULTING 100 MAIN ST OMAHA NE 68179

- d. Employee's social security number: 400-00-6208
- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: **3110 SOUTH 48<sup>TH</sup> ST LINCOLN NE 68509**
- Box 1 (Wages, tips, etc.): **3155**
- Box 2 (Federal Income tax withheld): 300
- Box 3 (Social Security wages): 3155
- Box 4 (Social Security tax withheld): 196
- Box 5 (Medicare wages and tips): 3155
- Box 6 (Medicare tax withheld): 46
- Box 15 (State and State ID Number): IA 63123

Box 16 (State Wages): **3155** 

Box 17 (State Income tax withheld): 220

#### FORM W-2 #3:

b. Employer's identification number: 47-6464666

c. Employer's name, address, and Zip Code:

ABC CONSULTING 100 MAIN ST OMAHA NE 68179

- d. Employee's social security number: 400-00-6208
- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: **3110 SOUTH 48<sup>TH</sup> ST LINCOLN NE 68509**
- Box 1 (Wages, tips, etc.): **7350**
- Box 2 (Federal Income tax withheld): 1160
- Box 3 (Social Security wages): **7350**
- Box 4 (Social Security tax withheld): 456
- Box 5 (Medicare wages and tips): **7350**
- Box 6 (Medicare tax withheld): 107
- Box 15 (State and State ID Number): KS 63124
- Box 16 (State Wages): **7350**
- Box 17 (State Income tax withheld): 515

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS** 

301 S 15

**LINCOLN, NE 68509** 

PAYER'S FEDERAL ID: 47-7754541
RECIPIENT'S NAME: TEST T RETIRE

3110 SOUTH 48<sup>TH</sup> ST LINCOLN. NE 68509

RECIPIENT'S SSN: 400-00-6208 Line 1(Gross distribution): 2410 Line 2a(Taxable amount): 2410 Line 7 (Distribution code): 1

#### FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: TEST T RETIRE

Home address: 3110 S 48TH ST

City, state and Zip: LINCOLN NE 68509

Primary's Social security number: 400-00-6208

High School District Code: **5555001** Line 1 (Filing Status): **SINGLE** 

Line 2a (Check if you were): (2) Blind X

Line 3 (Type of return): **RESIDENT** 

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 20170

Line 6 (Federal standard deduction): 6190

Line 10 (Greater amount): 6190

Line 11 (Nebraska income before adjustments): 13980

Line 14 (Nebraska tax table income): 13980

Line 15 (Income Tax): 475

Line 16 (Nebraska minimum or other tax): 71

Line 17 (Total Nebraska tax): 546

Line 18 (Amount from line 17): 546

Line 19 (Personal exemption credit): 103

Line 20 (Credit for tax paid to another state): 262

Line 26 (Total nonrefundable credits): 365

Line 27 (Subtract line 26 from line 18): 181

Line 28 (Nebr. Income tax withheld): 461

Line 29 (2005 Estimated tax payments): 200

Line 33 (Total of lines 28 through 32): 661

Line 35 (Amount you OVERPAID): 480

Line 37 (Endangered Species Fund Donation): 10

Line 40 (Amount to be REFUNDED): 470

## FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1** (IOWA)

Line 55 (Nebraska Income Tax): 546

Line 56 (Adjusted gross income derived from another state): 3155

Line 57 (Calculated Tax Credit): 85

Line 58 (Tax due and paid to another state): 90

Line 59 (Maximum tax credit): 85

# FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #2** (KANSAS)

Line 55 (Nebraska Income Tax): 546

Line 56 (Adjusted gross income derived from another state): 7350

Line 57 (Calculated Tax Credit): 199

Line 58 (Tax due and paid to another state): 177

Line 59 (Maximum tax credit): 177

#### NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): 241

Line 4 (Subtotal): 241

Line 5 (Total): 71

NOT A FEDERAL TEST

Nebraska TEST #9

FORMS INCLUDED: FORM 1040, SCHEDULE A, FORM W-2 (2), FORM 2441,

FORM 1040N, REFUNDABLE CHILD CARE CREDIT

**WORKSHEET** 

NOTE: The Federal Form 2441 is not required by the Federal Government but is required by Nebraska.

Names: TEST A MONY and TESS T MONY

Social Security Numbers: 400-00-6209 and 400-00-6291

Taxpayer Date(s) of Birth: 8/6/1979 and 3/22/1978

Return Prepared by: TAXPAYER

#### **FORM 1040:**

First Name, Initial and Last Name: TEST A MONY

Social Security Number: 400-00-6209

Spouse's First Name, Initial, and Last Name: TESS T MONY

Spouse's Social Security Number: 400-00-6291

Home Address: 1801 E ST

City, State, and Zip: GRAND ISLAND NE 68802

Do you want \$3 to go to the presidential campaign fund: NO

If joint return, Does your spouse want \$3.00 to go to this fund: **NO** 

Filing Status: MARRIED FILING JOINTLY Number of boxes checked on 6a and 6b: 2 Line 6c: Dependent #1 Name: SARA MONY

Social Security Number: 400-00-6292

Relationship: **DAUGHTER** 

Qualifying child for tax credit: (X)

Dependent #2 Name: PAULO MONY

Social Security Number: 400-00-6293

Relationship: **SON** 

Qualifying child for tax credit: (X)

Number of children who lived with you: 2 Line 6d (Total number of exemptions): 4 Line 7 (Total wages, tips, etc.): 21849

Line 22 (Total income): 21849

Line 37 (Adjusted gross income): 21849 Line 38 (Amount from line 37): 21849 Line 40 (Itemized deduction): 10645 Line 41 (Subtract line 40 from 38): 11204

Line 42 (Total exemptions): **12800** 

Line 42 (Total exemptions). 1200

Line 43 (Taxable income): 0

Line 44 (Tax): 0

Line 46 (Add lines 44 and 45): 0

Line 48 (Credit for child care expenses): 0\*\*

\*\*Limited to 0, but line 9 amount of \$775 from Form 2441 retained for Nebraska

#### calculation

Line 56 (Total credits): 0

Line 57 (Subtract line 55 from line 45): 0

Line 63 (Total tax): 0

Line 64 (Federal income tax withheld): 2182

Line 66a (Earned Income Credit): 2830

Line 68 (Additional Tax Credit): 1627

Line 71 (Total payments): 6639

Line 72 (Amount you OVERPAID): 6639

Line 73a (Amount you want REFUNDED): 6639

Taxpayers Occupation: **SAILOR** Spouse's occupation: **LIBRARIAN** 

Third Party Designee: NO

#### **FORM SCHEDULE A:**

Name from FORM 1040: TEST A & TESS T MONY

Your social security number: 400-00-6209

Line 5a (Income tax): X

Line 5 (State and local income taxes): **2800** 

Line 6 (Real estate taxes): 2400

Line 9 (Add lines 5 through 8): **5200** 

Line 10 (Home mortgage interest, etc.): 4950

Line 14 (Add lines 10 through 13): 4950

Line 16 (Other than by cash or check...): 495

Line 18 (Add lines 15 through 17): 495

Line 28 NO (Your deduction is not limited): X

Line 28 (Total itemized deductions): 10645

#### FORM: W-2 #1:

- b. Employer's identification number: **99-1236541**
- c. Employer's name, address, and Zip Code:

#### U.S. NAVY 1100 MILITARY AVE WASHINGTON DC 20222

- d. Employee's social security number: 400-00-6209
- e. Employee's name (first, m.i., last): TEST A MONY
- f. Employee's address and Zip code: USS ROBERT E LEE FPO AP 96222
- Box 1 (Wages, tips, etc.): **15800**
- Box 2 (Federal income tax withheld): 1200
- Box 3 (Social security wages): 15800
- Box 4 (Social security tax withheld): 980
- Box 5 (Medicare wages and tips): 15800
- Box 6 (Medicare tax withheld): 229
- Box 15 (State and ID number): **NE 9510052**

Box 16 (State wages, tips, etc.): 15800

Box 17 (State income tax): 1900

#### FORM: W-2 #2

b. Employer's identification number: **63-1234513** 

c. Employer's name, address, and Zip Code:

#### **GRAND ISLAND LIBRARIES**

2027 SOUTH STREET GRAND ISLAND NE 68802

- d. Employee's social security number: 400-00-6291
- e. Employee's name (first, m.i., last): TESS T MONY
- f. Employee's address and Zip code: 1801 E ST

#### **GRAND ISLAND NE 68802**

- Box 1 (Wages, tips, etc.): **6049**
- Box 2 (Federal income tax withheld): 982
- Box 3 (Social security wages): 6049
- Box 4 (Social security tax withheld): 375
- Box 5 (Medicare wages and tips): 6049
- Box 6 (Medicare tax withheld): 88
- Box 15 (State and ID number): **NE 9510001**
- Box 16 (State wages, tips, etc.): 6049
- Box 17 (State income tax): 900

#### Form 2441 Child and Dependent Care Expenses: (Not required with the Federal

Return, but needed for the State Return)

Line 1a (Care provider's name): Wee Ones

Line 1b (Address): 1902 F Street

Lincoln, NE 68508

Line 1c (SSN): **400-00-6294** Line 1d (Amount paid): **2500** 

Line 2a (Qualifying person's name): SARA MONY

**PAULO MONY** 

Line 2b (SSN): 400-00-6292

400-00-6293

Line 2c (Qualified expenses): 1250

1250

Line 3 (Total of lines 2c): 2500

Line 4 (Earned Income): 15800

Line 5 (Spouse's Income): 6049

Line 6 (Smallest): 2500

Line 7 (Amount from Form 1040, line 38): 21849

Line 8 (Decimal Amount): .31

Line 9: (Line 6 times line 8): 775

Line 10 (Amount from Form 1040, line 46 minus line 47): 0

Line 11 (Credit, smaller of 9 or 10): 0

Note: \$ 775 retained for Nebraska tax purposes

#### FORM 1040N Nebraska Individual Income Tax Return:

\*\*The sample form shows that the Special Instructions Box is checked after line 4, and line 5 (Federal Adjusted Gross Income) is blank. Even though this is the correct way to prepare a paper return, the IRS Sequence Number which corresponds to line 5 must be completed. This field is used in the consistency check.

First name, m.i., last name: TEST A & TESS T MONY

Home address: 1801 E ST

City, state and Zip: **GRAND ISLAND NE 68802** Primary's Social security number: **400-00-6209** Spouse's Social Security Number: **400-00-6291** 

High School District Code: 4040002

(2) Active Military: X

Line 1 (Filing Status): MARRIED FILING JOINT

Line 3 (Type of return): **RESIDENT**Line 4 (Federal exemptions): **4** 

If you entered -0- on Form 1040 lines 43, 44, and 59, see instructions...Check box: X

Line 5 (Federal adjusted gross income): 21849

Line 17 (Total Nebraska tax): **0**Line 18 (Amount from line 17): **0** 

Line 27 (Subtract line 26 from line 18): 0

Line 28 (Nebr. Income tax withheld): 2800

Line 31 (Child/Dependent care refundable credit): 775

Line 33 (Total of lines 28 through 32): **3575** 

Line 35 (Amount OVERPAID): 3575

Line 40 (Amount of line 34 you want refunded): 3575

#### **Nebraska Refundable Child Care Credit Worksheet**

1: 775

2: 21849

3: 100%

4: 775

#### NOT A FEDERAL TEST

#### **NEBRASKA TEST #10**

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 1099-R, FORM 1040N, SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, FEDERAL TAX LIABILITY WORKSHEET

Names: TEST T HAMMER and MARY B HAMMER

Social Security Numbers: **400-00-6210 and 400-00-6219** Taxpayer Date(s) of Birth: **5/26/1984 and 2/13/1984** 

Return Prepared by: TAXPAYER

#### **FORM 1040:**

First Name, Initial and Last Name: TEST T HAMMER

Social Security Number: 400-00-6210

Spouse's First Name, Initial, and Last Name: MARY B HAMMER

Spouse's Social Security Number: 400-00-6219

Home Address: 74 BUILDER DR

City, State, and Zip: TABLE ROCK NE 68447

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO** If joint return, Does your spouse want \$3.00 to go to this fund: **NO** 

Filing Status: MARRIED FILING JOINTLY

Line 6a (Yourself): X Line 6b (Spouse): X

Number of boxes on 6a and 6b: 2 Total number of exemptions 6d: 2

Line 7 (Total wages): **16000** 

Line 8b (Tax exempt interest): 4900

Line 15b (IRA distributions, taxable amount): 1000

Line 22 (Total Income): 17000

Line 37 (Adjusted Gross Income): 17000

Line 38 (Amount from line 37): 17000

Line 40 (Standard deduction): 10000

Line 41 (Subtract line 40 from line 38): 7000

Line 42 (Multiply \$3200 by total exemptions): **6400** 

Line 43 (Taxable Income): 600

Line 44 (Tax): 61

Line 46 (Add lines 44 and 45): **61** Line 57 (Line 46 minus line 56): **61** Line 60 (Additional tax on IRA): **100** 

Line 63 (Total Tax): 161

Line 64 (Federal Income Tax Withheld): 231

Line 71 (Total Payments): **231** Line 72 (Amount you overpaid): **70** 

Line 73a (Amount you want refunded to you): 70

Taxpayers Occupation: **CONSTRUCTION** Spouse's Occupation: **BANK TELLER** 

Third Party Designee: NO

Daytime phone number: 888-555-4444

#### FORM W-2 #1:

b. Employer's identification number: **57-2587950** c. Employer's name, address, and Zip Code:

# TIMELY BUILDERS 12 BUILDER DR TABLE ROCK NE 68447

d. Employee's social security number: 400-00-6210

e. Employee's name (first, m.i., last): TEST T HAMMER

f. Employee's address and Zip code: 74 BUILDER DR

**TABLE ROCK NE 68447** 

Box 1 (Wages, tips, etc.): 11000

Box 2 (Federal Income tax withheld): 150

Box 3 (Social Security wages): 11000

Box 4 (Social Security tax withheld): 682

Box 5 (Medicare wages and tips): 11000

Box 6 (Medicare tax withheld): 160

Box 15 (State and State ID Number): NE 5712345

Box 16 (State Wages): 11000

Box 17 (State Income tax withheld): 70

#### FORM W-2 #2:

b. Employer's identification number: **57-8234588** 

c. Employer's name, address, and Zip Code:

TABLE ROCK BANK 1200 CENTRAL AVE TABLE ROCK NE 68447

d. Employee's social security number: 400-00-6219

e. Employee's name (first, m.i., last): MARY B HAMMER

f. Employee's address and Zip code: 74 BUILDER DR

**TABLE ROCK NE 68447** 

Box 1 (Wages, tips, etc.): **5000** 

Box 2 (Federal Income tax withheld): 81

Box 3 (Social Security wages): 5000

Box 4 (Social Security tax withheld): 310

Box 5 (Medicare wages and tips): 5000

Box 6 (Medicare tax withheld): 73

Box 15 (State and State ID Number): NE 5734246

Box 16 (State Wages): **5000** 

Box 17 (State Income Tax): 50

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: SECURITY FUNDS

301 S 15

**LINCOLN, NE 68509** 

PAYER'S FEDERAL ID: 47-7754541
RECIPIENT'S NAME: TEST T HAMMER

#### 74 BUILDER DR TABLE ROCK, NE 68447

RECIPIENT'S SSN: 400-00-6210 Line 1(Gross distribution): 1000 Line 2a(Taxable amount): 1000 Line 7 (Distribution code): 1

#### FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST T & MARY B HAMMER** 

Home address: 74 BUILDER DR

City, Town or Post Office: TABLE ROCK NE 68447

Your social security number: **400-00-6210** Spouse's social security number: **400-00-6219** 

High School District Code: 6774070

Line 1 (Federal filing status)(2): MARRIED FILING JOINT

Line 3 (Type of Return): (1) RESIDENT

Line 4 (Federal exemptions): 2

Line 5 (Federal adjusted gross income): **17000** 

Line 6 (Nebraska standard deduction): 8320

Line 10 (Greater amount from line 6 or 9): 8320

Line 11 (Nebraska income before adjustments): 8680

Line 12 (Adjustments increasing federal AGI): **4900** 

Line 14 (Nebraska taxable income): 13580

Line 15 (Nebraska income tax): 445

Line 16 (Nebraska minimum or other tax): 30

Line 17 (Total Nebraska tax before exemptions): 475

Line 18 (Amount from Line 17): 475

Line 19 (Personal exemption credit): 206

Line 26 (Total nonrefundable credits): 206

Line 27 (Subtract line 26 from line 18): 161

If entering federal tax, check box: X

Line 28 (Nebr. income tax withheld): 120

Line 33 (Total of lines 28 through 32): 120

Line 34 (Amount you owe): 41

#### FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 42a (Total interest income . . .exempt from federal tax:

List types and total amount): CALIFORNIA WATER BONDS 4900

Line 42 (Enter the result of line 42a minus line 42b): 4900

Line 46 (Total adjustments increasing income): 4900

#### NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): 100

Line 4 (Subtotal): 100

Line 5 (Total): 30

#### FEDERAL TAX LIABILITY WORKSHEET

Enter federal tax before credits:

Line 1c (Form 1040, line 44): 61

Line 1c (Form 1040, line 45): 0

Line 1c (Form 1040, line 60): 100

Line 1c (Total tax - Form 1040): 161

Line 1 (Federal tax, total of 1a, 1b, 1c): 161

Line 2 (Nebraska Form 1040N, line 18 minus line 26): 269

Form <b>1040EZ</b>	Department of the Treasury—Internal Revenue Service Income Tax Return for Single and Joint Filers With No Dependents (99)  2005		OMB No. 1545-0675		
	Your first name and initial Last name		ur social security number		
Label (See page 11.)	TEST N ERTIA		400:00:6201		
Use the IRS	B E Last name	Spo	ouse's social security number		
label. Otherwise, please print	Home address (number and street). If you have a P.O. box, see page 11.  215 LAID BACK WAY		You <b>must</b> enter your SSN(s) above.		
or type.  Presidential	City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.  LAZY POINT NE 69361		cking a box below will not nge your tax or refund.		
Election Campaign (page 11)	Check here if you, or your spouse if a joint return, want \$3 to go to this fund? .	<b>▶</b> □	You Spouse		
Income	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	2,150		
Attach Form(s) W-2 here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	270		
Enclose, but do not attach, any payment.	3 Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	3			
any payment.	4 Add lines 1, 2, and 3. This is your adjusted gross income.	4	2,420		
	5 If someone can claim you (or your spouse if a joint return) as a dependent, check box(es) below and enter the amount from the worksheet on back.  X You  Spouse	••			
316	If someone cannot claim you (or your spouse if a joint return), enter \$8,200 if si \$16,400 if married filing jointly.	ingle;	2,400		
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0 This is your <b>taxable income</b> .	<b>&gt;</b> 6	20		
<b>Payments</b>	7 Federal income tax withheld from box 2 of your Form(s) W-2.	7	300		
and tax	8a Earned income credit (EIC).	88	a		
	<b>b</b> Nontaxable combat pay election. 8b				
	9 Add lines 7 and 8a. These are your total payments.	<b>&gt;</b> 9	300		
	<b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	10	2		
Refund Have it directly	11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund.</b>	<b>▶</b> 11a	298		
deposited! See page 18 and fill	▶ b Routing number 104907025 ▶ c Type: ☐ Checking X	Savings			
in 11b, 11c, and 11d.	▶ d Account number 4024342265				
Amount you owe	12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe.</b> For details on how to pay, see page 19.				
Third party	Do you want to allow another person to discuss this return with the IRS (see page 19)?	Yes. Cor	mplete the following. X No		
designee	name ▶ no. ▶ ( )	ersonal identificat ımber (PIN)			
Sign here	Under penalties of perjury, I declare that I have examined this return, and to the best of my knowled accurately lists all amounts and sources of income I received during the tax year. Declaration of prepa on all information of which the preparer has any knowledge.	ge and belief, it rer (other than th	e taxpayer) is based		
Joint return? See page 11.	Your signature Date Your occupation COOK		Daytime phone number (402) 471-5555		
Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation		(402) 47 1 0000		
Paid	Preparer's signature Date Check is self-em	if ployed	Preparer's SSN or PTIN		
preparer's	Sen cin	EIN ;			
use only	address, and ZiP code	Phone no. (	) 5 1040E7 (222)		
ror Disclosure, I	Privacy Act, and Paperwork Reduction Act Notice, see page 23. Cat. No. 11329V	N	Form <b>1040EZ</b> (2005)		

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

Form 1040—Line 40

#### **Standard Deduction**

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of Form 1040, line 40. But if you, or your spouse if filing jointly, can be claimed as a dependent on someone's 2005 return or you checked any box on line 39a, use the worksheet or the chart below, whichever applies, to figure your standard deduction. Also, if you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1941, or were blind.

#### Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records



Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.						
1. Is your earned income* more than \$550?						
Yes. Add \$250 to your earned income. Enter the total	2,400					
No. Enter \$800						
2. Enter the amount shown below for your filing status.						
• Single or married filing separately—\$5,000						
• Married filing jointly or qualifying widow(er)—\$10,000 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	5,000					
• Head of household—\$7,300						
3. Standard deduction.						
a. Enter the smaller of line 1 or line 2. If born after January 1, 1941, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b	2,400					
<b>b.</b> If born before January 2, 1941, or blind, multiply the number on Form 1040, line 39a, by \$1,000	_					
(\$1,250 if single or head of household)	0					
<b>c.</b> Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	2,400					
* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It						
also includes any amount received as a scholarship that you must include in your income. Generally, your earned income amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.	e is the total of the					
amount(s) you reported on Form 1040, mies 7, 12, and 16, filling the amount, if any, on the 27.						

#### Standard Deduction Chart for People Who Were Born Before January 2, 1941, or Were Blind—Line 40

<b>Do not</b> use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.						
Enter the number from the box on Form 1040, line 39a	>	Do not use the number of exemptions from line 6d.				
IF your filing status is	AND the number in the box above is	THEN your standard deduction is				
Single	1 2	\$6,250 7,500				
Married filing jointly or Qualifying widow(er)	1 2 3 4	\$11,000 12,000 13,000 14,000				
Married filing separately	1 2 3 4	\$6,000 7,000 8,000 9,000				
Head of household	1 2	\$8,550 9,800				

a Control number	22222	Void $\square$	For Official Use	Only ▶		
	CEEEE	void 🔲	OMB No. 1545-0	800		-
b Employer identification number 11-6321571				1 W	ages, tips, other compensation 2,150	2 Federal income tax withheld 300
c Employer's name, address, and		SHOP	PE	<b>3</b> Sc	2,150	4 Social security tax withheld 133
14A LOAFER				5 M	edicare wages and tips 2,150	6 Medicare tax withheld 31
LAZY POINT,	NE 6936	1		<b>7</b> Sc	ocial security tips	8 Allocated tips
d Employee's social security num 400-00-6201	ber			9 Ad	lvance EIC payment	10 Dependent care benefits
e Employee's first name and initia	Last name	\		11 N	onqualified plans	12a See instructions for box 12
215 LAID BAG	CK WAY			13 Statur empli	tory Retirement Third-party byee plan sick pay	12b
LAZY POINT,	NE 6936	1		<b>14</b> Of	ther	12c
						12d
f Employee's address and ZIP co	ode					
15 State Employer's state ID nun NE 112176	- 100 M22	ate wages, tips, etc 2,150	215	ne tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page



#### **Nebraska Resident Income Tax Return for** Single and Joint Filers with No Dependents

for the taxable year January 1, 2005 through December 31, 2005

**FORM 1040NS** 2005

•Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not	First Name(s) and Initial(s)  TEST N  ERTIA		
if you	Current Home Address (Number and Street or Rural Route and Box Number)  215 LAID BACK WAY  Please print		
e print	H Z I J LATE DACK VAT numbers carefully as 0 1 2	3 4 5	5 6 7 8 9
Pleas	City, Town, or Post Office State AZY POINT NE State 69361 carefully as shown:	1 - 1	
	Vour Social	) NOT USE	DOLLAR SIGNS.
	Security Number 4 0 0 0 6 2 0 1 High School District Code: (must be entered using high school	797	79032
	spouse's Social Security Number codes beginning on page 17)		
FOLD.HERE	(2) Active Military (1) Deceased Taxpayer Name: Date of Death:		
OLD	1 Filing Status (1) X Single (2) Married filing joint (2) Married filing joint (3) Yes No If Yes, check applicable box(es):		
Œ.	If you entered -0- tax on Federal Form 1040EZ, line 10,	(1)[ <b>^</b> ] YOU	(2) Spouse
	skip lines 3 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 16. Check box:  3 Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ	3	2,420
	4 If you answered <b>No</b> on line 2 above, singles enter 4,980.00, married filers enter 8,320.00. If you answered		
	Yes on line 2 above: Enter the standard deduction from line 5 of worksheet on the back of this form	4	2,400
	5 Number of personal exemptions. If you answered <b>No</b> on line 2 above, singles enter "1" and married filers enter "2". If you answered <b>Yes</b> on line 2: <b>singles</b> enter "0"; <b>married filers</b> enter "0" if both "You" and the		
H	"Spouse" boxes on line 2 are checked, and enter "1" if only one of these boxes is checked	5 0	
OF W-2 HERE	6 Nebraska tax table income (line 3 minus line 4)	6	20
PF S	7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on		
OPY	pages 21-28 of the Nebraska Individual Income Tax Booklet). Enter tax on this line.	7	0
ZE C	8 Nebraska personal exemption credit (line 5 multiplied by 103.00 if line 5 is -0-, enter -0-) (If single and federal AGI is over \$73,000, enter the credit from the table on page 11 of the Nebraska Individual Income Tax Booklet).	8	0
H ST/			
ATTACH STATE COPY	9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-).	9	0
	10 Nebraska income tax withheld (attach state copy of Form[s] W-2)	10	215
<u> </u>	11 If line 9 is greater than line 10, subtract line 10 from line 9. This is the <b>AMOUNT YOU OWE.</b>		
	Pay in full with return	11	
1	12 If line 10 is greater than line 9, subtract line 9 from line 10. This is the amount you OVERPAID	12	215
) 	12 Nangama and Endangared Chapies Fund denotion of \$1.00 or mare	12	3
`	13 Nongame and Endangered Species Fund donation of \$1.00 or more	13 14	4
5			F
ш	15 Nebraska State Fair Foundation contribution of \$1.00 or more	15	5
 	refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	16	203
	Expecting a Refund? Have it sent directly to your bank account! See instructions		0.0.
•	17a Routing Number 104901584 (Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	жing	2 = Savings
er.	use an actual check or savings account number, not a deposit slip)  17C Account Number (Can be up to 17		. Omit hyphens, spaces
ed par	176 Account Number   4   0   2   4   3   4   3   4   5   6		rom left to right and nk.)
on recycled paper	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and	belief, it is o	correct and complete.
	Your Signature Date Signature of Preparer if Other Than Taxpa	yer /	Date
th soy	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone
Š	Mail refund returns (or returns without payment) to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LI	INCOLN.	NE 68509-8912

#### **INSTRUCTIONS**

**WHO CAN FILE THE 2005 FORM 1040NS?** You can file Form 1040NS only if you filed the 2005 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

- 1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
- 2. You were not a full-year Nebraska resident in 2005 (your home was not located in Nebraska or you moved into or out of Nebraska in 2005).
- 3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
- 4. You are claiming a credit other than the personal exemption credit or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, or a Form 829N credit.
- 5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ. If you filed a 2005 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.

**PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS.** Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

**ACTIVE MILITARY.** Check the box for active military if you or your spouse is in the active military. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

**DECEASED TAXPAYER.** Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

**DUE DATE.** Form 1040NS must be postmarked by April 17, 2006. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns, and P.O. Box 98934 if you are not requesting a refund.** 

**ROUNDING TO WHOLE DOLLARS.** You can round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

**IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 10.** If you calculated no federal tax on line 10 of Federal Form 1040EZ check the box provided. Do not complete lines 3 through 8. Enter zero on line 9 and complete lines 10 through 17. Caution: If you qualified to file a Federal Form 1040EZ and had no federal liability, but you had adjustments increasing or

decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

**LINE 4, STANDARD DEDUCTION.** If you answered "No" on line 2 and did not check either box, then enter 4,980.00 if you are single, and 8,320.00 if you are married. If you answered "Yes" on line 2, and filed Form 1040EZ, enter the amount from line 5 of the worksheet below.

ion
1. 2,400
2. \$790
3. 2,400
4.000
4. 4,980
52,400_

**LINE 7, NEBRASKA INCOME TAX.** Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

**LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT.** If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, and federal AGI is less than \$73,000 enter "103.00" on line 8. If "2" is entered on line 5, enter "206.00". See page 11 if you are single and your AGI is more than \$73,000.

**LINE 10, INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

**LINE 11, AMOUNT YOU OWE.** Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See instructions for Form 1040N on page 5. A tax due amount of less than \$2.00 need not be paid. Checks written to the Department of Revenue may be presented for payment electronically.

**LINE 13, NONGAME AND ENDANGERED SPECIES FUND.** You can make a voluntary donation of part of your line 12 overpayment to this fund. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call 1-402-471-0641.

**LINE 14, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION.** You may voluntarily contribute \$1.00 or more of your overpayment to the Campaign Finance Limitation Cash Fund. For more information contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.

#### LINE 15. NEBRASKA STATE FAIR IMPROVEMENT FUND.

You can make a voluntary contribution of your overpayment to this fund. For more information contact State Fair Improvement Fund, P.O. Box 81223, Lincoln, NE 68501, or call 1-402-473-4136.

**LINE 16.** An amount less than \$2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

**LINE 17.** See the line 41 instructions for Form 1040N on page 10.

1040A	U.S	6. Individual	Income Ta	ax Return	(99)	2005	IRS Use Only	—Do not write	e or staple in this s	space.
Label	Your fi	irst name and initial		Last name				`\ 0	MB No. 1545-0074	1
(See page 18.)	⊾   TE	ST O		MAPLE					ial security number 100   620	_
	R —	nt return, spouse's first	name and initial	Last name					social security num	
IRS label.	H Home	address (number and s	treet). If you have a P.0	O. box, see page 18.			Apt. no.	. Vo.	i i	
please print	F 78	42 WEEF	PING WIL	LOWLI	<u> </u>				must enter r SSN(s) above.	<u> </u>
Presidential	AL	JDUBON	NE		689	<u>59-980</u>		change yo	a box below will our tax or refund.	
Election Campaig		eck here if you, or	your spouse if fil	ling jointly, want					You L Spor	
Filing status Check only one box.	1 ½ 2 [ 3 [		pintly (even if only eparately. Enter	•	ne) bove and	If the q enter th	ualifying perso nis child's name	n is a child b e here.►	person). (See pag ut not your deper  nt child (see page	ndent,
Exemptions	s 6a	☐ Yourself.	If someone c	an claim you	as a de	ependent, (	do not che	ck }	Boxes checked on 6a and 6b	0
	b	☐ Spouse	DON GUI					, ]	No. of children	
	С	Dependents:		(2) Dependent security nu		(3) Depend relationshi	in to chil	if qualifying d for child credit (see	on 6c who:  lived with you	
If more than six dependents, see page 20.		(1) First name	Last name		0	you	p	age 21)	<ul> <li>did not live with you due to divorce or separation (see page 21)</li> </ul>	
						No.			Dependents on 6c not entered above	
	d	l Total number	of exemption	ns claimed.					Add numbers on lines above	0
Income	7		ies, tips, etc.		(a) W 2			7	4,400	
Attach	1	wages, salar	ies, tips, etc.	Attach Form	(5) ٧٧-2.					
Form(s) W-2	8a	Taxable inter	rest Attach S	chedule 1 if r	required			8a	6,500	
here. Also attach		Tax-exempt				8b	1,000	<u> </u>		
Form(s)	9a		lends. Attach				1,000	9a	3,000	
1099-R if tax	b	Qualified divi	dends (see pa	age 23).		9b				
was withheld.	10	Capital gain distributions (see page 23).						10		
If you did not get a W-2, see page 22.	11a	IRA distributions.	11a		•		ole amount oage 23).	11b		
Enclose, but do not attach, any	12a	Pensions and annuities.	d 12a				ole amount oage 24).	12b		
payment.	13		ent compensa	tion and Alas						
	14a 	Social securi benefits.	ty 14a		•		ole amount oage 26).	14b		
	15		nrough 14b (fa		n). This is	s your <b>total</b>	income.	▶ 15	13,900	
Adjusted	16		penses (see p	<u> </u>		16				
gross	17	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \								
income	18				<u> </u>	18				
	19		ees deduction			19				1
	20	Add lines 16	through 19. 7	These are you	ur <b>total</b> a	adjustmen	its.	20		+
	21	Subtract line	20 from line	15. This is yo	our <b>adju</b> s	sted gross	s income.	<b>▶</b> 21	13,900	

Department of the Treasury-Internal Revenue Service

Form

Form 1040A	(2005			F	Page 2		
Tax,	22	Enter the amount from line 21 (adjusted gross income).	2	<sup>22</sup> 13,900			
credits, and payments		Check					
Standard	b						
Deduction for—	24	Enter your standard deduction (see left margin).		<u>4,650</u>			
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0		25 <b>9,250</b>	<u> </u>		
checked any box on line	26	If line 22 is over \$109,475, or you provided housing to a person displaced Hurricane Katrina, see page 34. Otherwise, multiply \$3,200 by the total nur					
23a or 23b <b>or</b> who can be			26 0	)			
claimed as a			+-				
dependent, see page 31.	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0 This is your <b>taxable income</b> .	<b>▶</b> 2	<sub>27</sub> 9,250			
• All others:	28	Tax, including any alternative minimum tax (see page 31).	2	28 <b>1,026</b>	5		
Single or Married filing	29	Credit for child and dependent care expenses.					
separately,	20	Attach Schedule 2. 29					
\$5,000 Married filing	30	Credit for the elderly or the disabled. Attach Schedule 3.					
jointly or	31	Education credits. Attach Form 8863.					
Qualifying widow(er),	32	Retirement savings contributions credit. Attach Form 8880.					
\$10,000	33	Child tax credit (see page 36). Attach					
Head of household,		Form 8901 if required.					
\$7,300	34	Adoption credit. Attach Form 8839. 34	Ш_,	0.5	ı I		
	35 36	Add lines 29 through 34. These are your <b>total credits.</b> Subtract line 35 from line 28. If line 35 is more than line 28, enter -0		35 <u>0</u> 36 <b>1,026</b>	:		
	37	Advance earned income credit payments from Form(s) W-2.		37 1,020	+		
	38	Add lines 36 and 37. This is your <b>total tax.</b>		38 <b>1.026</b>	;		
	39	Federal income tax withheld from Forms W-2 and 1099. 39 972		,			
	40	2005 estimated tax payments and amount					
If you have a qualifying	44	applied from 2004 return. 40					
child, attach Schedule	<u>41a</u> b	Earned income credit (EIC). 41a  Nontaxable combat pay election. 41b					
EIC.	42	Additional child tax credit. Attach Form 8812. 42					
	43	Add lines 39, 40, 41a, and 42. These are your total payments.	<b>1</b> 4	3 <b>972</b>	<u> </u>		
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you <b>overpaid.</b>	4	4			
Direct	45a	Amount of line 44 you want refunded to you.	▶ 4	15a			
deposit? See page 50 and fill in	<b>▶</b> b	Routing number					
45b, 45c, and 45d.	<b>▶</b> d	Account number					
46 Amount of line 44 you want applied to your 2006 estimated tax. 46							
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		54			
you owe to pay, see page 51. ► 47							
48 Estimated tax penalty (see page 51). 48  Do you want to allow another person to discuss this return with the IRS (see page 52)? Yes. Complete the following the control of the control							
Third party			_		X No		
designee			onal identif ber (PIN)	Ication			
Sign		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and some lands inowledge and belief, they are true, correct, and accurately list all amounts and sources of income I receive					
here	of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.  Your signature  Daytime phone numbers						
Joint return? See page 18.	<b>\</b> '	TREE TRIMMER		(308)832-555			
Кеер а сору	5	Spouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation		(306)632-333	) 5		
for your records.		, grant and a part of the part					
Paid		Preparer's Date Check if		Preparer's SSN or PTIN			
preparer's	_	ignature self-employ	ed 📙	!			
USE ONLY  Vours if self-employed), address, and ZIP code  Phone no. ( )							

a Control number	55555	Void	For Official Use OMB No. 1545-0	- T	•	_	
b Employer identification number 22-2244661				1 V	Vages, tips, other compensation 1,200	2 Federal income tax withheld 472	
c Employer's name, address, and TREE TOPPE				3 9	3 Social security wages 4 Social security tax withhel 74		
783 CHRISTM		E DRIVE	<u> </u>	5 N	Medicare wages and tips	6 Medicare tax withheld 17	
OLDSTATE, C				7 9	Social security tips	8 Allocated tips	
d Employee's social security number 400-00-6202	per			9 A	dvance EIC payment	10 Dependent care benefits	
e Employee's first name and initia	Last name				Nonqualified plans	12a See instructions for box 12	
2487 PINOAK	DR			13 Statemp	utory Retirement Third-party plan sick pay	12b	
OLDSTATE, C	A 90055			14 (	Other	12c	
f Employee's address and ZIP co	de					12d	
15   State   Employer's state   D num   CA     22130		ate wages, tips, etc 200	17 State incom 84	e tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name	

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

a Control number			For Official Use	Only N			
a solida Hallisa	55555	Void	OMB No. 1545-0				
b Employer identification number			ONIB No. 1343-0		ages, tips, other compensation	O Fadavalia	come tax withheld
				I VVe			
22-3355771					3,200		500
c Employer's name, address, and		0.4.0.0.1		<b>3</b> Sc	ocial security wages	. 10	curity tax withheld
OAKLEY'S YA	ARD AND	GARDI	ΕN	96 338700	3,200		98
87 KUDZU CI	CNTCD			5 M	edicare wages and tips	6 Medicare	tax withheld
	EINIEH				3,200		46
AUDUBON, N	IF 68959			7 Sc	ocial security tips	8 Allocated	tips
7,0000011,11	IL 00000						
d Employee's social security num	ber			9 Ac	Ivance EIC payment	10 Depender	nt care benefits
400-00-6202							
e Employee's first name and initia	l Last name			11 No	onqualified plans	12a See instru	ictions for box 12
L TEST O	MAPLI					d e	
70.40 \4/5551	10 14/11 1 6			13 Statut emplo	ory Retirement Third-party lyee plan sick pay	12b	
7842 WEEPIN	NG WILL	JW LN				o d	
ALIDLIDON A	IE 60050			14 Ot	her	12c	
AUDUBON, N	1E 00909					C od	
						12d	
						C	
f Employee's address and ZIP co	vde.					Ŷ/////////////////////////////////////	
15 State Employer's state ID nun	110000	ate wages, tips, etc	. 17 State incom	ne tay	18 Local wages, tips, etc.	19 Local income	tax 20 Locality name
NE 0754391		3.200	n otate moon	io tux	10 Loods Wagoo, sipo, oto.	To Look moone	20 Looding Hame
INE	.'	٥,٢٥٥	∤∪				
Ţ							

Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

Form 1040—Line 40

#### **Standard Deduction**

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of Form 1040, line 40. But if you, or your spouse if filing jointly, can be claimed as a dependent on someone's 2005 return or you checked any box on line 39a, use the worksheet or the chart below, whichever applies, to figure your standard deduction. Also, if you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1941, or were blind.

#### Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records



<u> </u>						
Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.						
1. Is your earned income* more than \$550?						
X Yes. Add \$250 to your earned income. Enter the total  No. Enter \$800	4,650					
No. Enter \$800						
2. Enter the amount shown below for your filing status.						
• Single or married filing separately—\$5,000						
• Married filing jointly or qualifying widow(er)—\$10,000 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	2. <u>5,000</u>					
• Head of household—\$7,300						
3. Standard deduction.						
<b>a.</b> Enter the <b>smaller</b> of line 1 or line 2. If born after January 1, 1941, and not blind, <b>stop here</b> and	4.650					
enter this amount on Form 1040, line 40. Otherwise, go to line 3b	3a. 4,650					
<b>b.</b> If born before January 2, 1941, or blind, multiply the number on Form 1040, line 39a, by \$1,000	. 0					
(\$1,250 if single or head of household)	1 0 5 0					
c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40						
* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It						
also includes any amount received as a scholarship that you must include in your income. Generally, your earned inc	come is the total of the					
amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.						

#### Standard Deduction Chart for People Who Were Born Before January 2, 1941, or Were Blind—Line 40

<b>Do not</b> use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.						
Enter the number from the box on Form 1040, line 39a	>	Do not use the number of exemptions from line 6d.				
IF your filing status is	AND the number in the box above is	THEN your standard deduction is				
Single	1 2	\$6,250 7,500				
Married filing jointly or Qualifying widow(er)	1 2 3 4	\$11,000 12,000 13,000 14,000				
Married filing separately	1 2 3 4	\$6,000 7,000 8,000 9,000				
Head of household	1 2	\$8,550 9,800				

# nebraska department of revenue

#### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2005 through December 31, 2005 or other taxable year: , 2005 through

**FORM 1040N** 2005

 Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

TEST O	<u> </u>	L	First Name(s) and Initial(s)		Last Name										
MPORTANT: SN(s) MUST BE ENTERED BELOW.   High School District Code   Implement of Spouse's Sciolal Security No.   Spouse's S	or Pr	B	<u> </u>				_								
MPORTANT: SN(s) MUST BE ENTERED BELOW, Spouse's Scious Security No.   High School District Code   Importance   Spouse's Scious Security No.   Spouse's Scious Sci	e Type		`		,										
MPORTANT: SSNIS) MUST BE ENTERED BELOW. Spouse's Social Security No.   High School District Code	Pleas	E				in Code	_								
IMPORTANT: SN(s) MUST BE ENTERED BELOW.   High School District Code   Spouse's Social Security No.   High School District Code   Spouse's Social Security No.   Spouse's Spouse's Social Security No.   Spouse's Social							J								
Your Social Security Number   Your Social Security No.   Social	_						<u>ノ</u>	h Caba	al Dia		- d -				
10							HIG		OI DISI		oae	_			
1 Federal Filing Status		4	100 00 6202			5	0	5	0	5	0	3		_	JIII-
(1)   Single (3)   Married, filing separate—spouse's S. No.: (4)   Head of Household (2)   Married, filing joint and fault Name (5)   Wildow(er) with dependent children (5)   Wildow(er) with dependent children (5)   Single (5)   Wildow(er) with dependent children (5)   Single (	(1)		Farmer/Rancher (2) A	Active Military	(1) Deceased (first r	name & date o	of deatl	n):					,	/ /	
20   Married, filing joint   and Full Name   (5)   Wildow(er) with dependent children   28 a Check if YOU were: (1)   65 or older   (2)   Blind   2b Check here if someone (such as your parent) can claim you or sprouse as a dependent: (5)   3										(4) <u>[</u>	7	1	1		
28 Check if YOU were: (1) _ 65 or older (2) _ Blind	1				g separate – Spouse's S	S. S. No.:				_				ndent chil	dren
3 Type of Return (1) □ Resident (2) □ Partial-year resident from 3 - 31 ,2005 to 12 - 31 ,2005 (attach Schedule III)  4 Federal exemptions (number of exemptions claimed on your 2005 feoral return)  4 Federal exemptions (number of exemptions claimed on your 2005 feoral return)  4 Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box □. (Partial-year residents and nonresidents must still complete Nebraska federal Eliminary of Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box □. (Partial-year residents and nonresidents must still complete Nebraska federal III)  5 Federal adjusted gross income (AGI) (Federal Form 1040EZ line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37).  5 Federal Form 1040, line 37).  5 Nebraska standard deduction (if you checked any box on line 2 or 2b above, see instructions; otherwise, enter 8,320 if matried-spint or qualified widow[er]; 34,980 if single; 57,300 if head of household; no 54, 66 if married-separate).  7 Total itemized deductions (Federal Form 1040, line 40 – see instructions).  7 Total itemized deductions (Federal Form 1040, line 40 – see instructions).  7 Nebraska itemized deductions (line 7 minus line 8).  9 Nebraska itemized deductions (line 7 minus line 8).  9 Nebraska itemized deductions (line 7 minus line 8).  10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).  11 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule 1).  12 Adjustments increasing federal AGI (line 54, from attached Nebraska Schedule 1).  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule 1).  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0, enter -0.  14 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III).  15 71  16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions).  16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions	2	<b>a</b> (	Check if <b>YOU were</b> : (1)	65 or older	· /					(such	as yo	ur pa	<del> </del>		
(1) ☐ Resident (2) ☑ Partial-year resident from 3 - 31 .2005 to 12 - 31 .2005 (attach Schedule III)  4 Federal exemptions (number of exemptions claimed on your 2005/ede/aal return)			(0)	65 or older	(4) Blind	your s	pous	e as a	deper	ndent:		(5) <b>X</b>			
Federal exemptions (number of exemptions claimed on your 2005-rederal return)   1			•	X Partial-year	resident from	3 - 31	,20	005 to		12 -	31	, 2	005 (attach	n Schedul	e III)
If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)  5 Federal adjusted gross income (AGI) (Federal Form 1040EZ line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37).  5 Federal Form 1040, line 37).  6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter 8,320 if married-separate).  6 A,650  7 Total Nebraska islandard form 1040, line 40 – see instructions).  7 Total Nebraska islandard form 1040, line 40 – see instructions).  7 Total Nebraska islandard form 1040, line 40 – see instructions).  7 Total Nebraska islandard form 1040, line 40 – see instructions).  7 Total Nebraska income taxes (Federal Form 1040, line 40 – see instructions).  7 Total Nebraska income taxes (Federal Form 1040, line 5, Sch. A, – see instructions).  8 State and local income taxes (Federal Form 1040, line 40 – see instructions).  7 Nebraska income taxes (Federal Form 1040, line 5, Sch. A, – see instructions).  9 Nebraska itemized deductions (line 7 minus line 8).  9 Nebraska income before adjustments (line 5 minus line 10).  10 4,650  11 Nebraska income before adjustments (line 5 minus line 10).  12 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule 1).  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I).  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than – 0-, enter – 0  14 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III).  15 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions).  16 Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this			(3)	Nonresident	(attach Schedule II	I)									
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box  (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)  5 Federal adjusted gross income (AGI) (Federal Form 1040EZ ine 4; Federal Form 1040A, line 21; Federal Form 1040, line 37).  6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er]; \$4,980 if single; \$7,300 if head of household; \$4,650  7 Total itemized deductions (Federal Form 1040, line 40 – see instructions).  8 State and local income taxes (Federal Form 1040, line 5, Sch. A, – see instr.) If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8.  9 Nebraska itemized deductions (line 7 minus line 8).  10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).  11 Nebraska income before adjustments (line 5 minus line 10).  12 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I).  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I).  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0.  15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III).  16 Nebraska tax table income (enter line 11 plus line 12 minus line 15 and 16). Do not pay the amount on this	4	4 I	Federal exemptions (number	er of exemptions	claimed on your 200	5 féderal re	eturn)							4	0
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)  5 Federal adjusted gross income (AGI) (Federal Form 1040Ez, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)															
Federal Form 1040, line 37).  6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter 8,320 if married-pint or qualified widow[er]; \$4,980 if single; \$7,300 if head of household; \$4,60 if married-separate).  6 4,650  7 Total itemized deductions (Federal Form 1040, line 40 – see instructions).  7 Setate and local income taxes (Federal Form 1040, line 5, Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8.  9 Nebraska itemized deductions (line 7 minus line 8).  9 Nebraska income before adjustments (line 5 minus line 10).  10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).  11 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule 1).  12 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule 1).  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule 1).  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-  15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III).  16 Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this															
6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter 8,320 if ma ricely in 1 or qualified widow[er]; \$4,980 if single; \$7,300 if head of household; a \$4,760 if married-separate) 6 4,650  7 Total itemized deductions (Federal Form 1040, line 40 − see instructions) 7 8 State and local income taxes (Federal Form 1040, line 5, Sch. A, − see instr.) If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 8  9 Nebraska itemized deductions (line 7 minus line 8) 9  10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) 10 4,650  11 Nebraska income before adjustments (line 5 minus line 10) 11 9,250  12 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I) 12 1,000  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I) 13 750  If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- 14 9,500  15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) 15 71  16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions) 16  17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this	, ,					4; Federal	Form	1040	A, line	21;			40	2 000	
see instructions; otherwise, enter 8,320 if married-point or qualified widow[er]; \$4,980 if single; \$7,300 if head of household; \$3,40 for married-separate) 6 4,650  7 Total itemized deductions (Federal Form 1040, line 40 – see instructions) 7  8 State and local income taxes (Federal Form 1040, line 5, Sch. A, – see instr.) If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 8  9 Nebraska itemized deductions (line 7 minus line 8) 9  10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) 10 4,650  11 Nebraska income before adjustments (line 5 minus line 10) 11 9,250  12 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I) 12 1,000  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I) 15 750  If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0 14 9,500  15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) 15 71  16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions) 16  17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this			the state of the s			yr 2h ahove							5 1	3,900	
7 Total itemized deductions (Federal Form 1040, line 40 – see instructions)	5														
8 State and local income taxes (Federal Form 1040, line 5, Sch. A, –see instr.)  If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8	<u></u>		84,980 if single; \$7,300 if hea	ad of household;	or \$4,160 if married-	separate)		. 6		4,6	50				
8 State and local income taxes (Federal Form 1040, line 5, Sch. A, –see instr.) If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8		7 -	Total itemized deductions (Fe	ederal Form 104	0 line 40 – see instru	ctions)		7							
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8	)		•												
9 Nebraska itemized deductions (line 7 minus line 8)  10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).  11 Nebraska income before adjustments (line 5 minus line 10).  12 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I).  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I).  14 Nebraska income 13 is ONLY for a state income tax refund deduction, check this box: (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-  15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)  16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)  16 Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this															
10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).  11 Nebraska income before adjustments (line 5 minus line 10).  12 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I).  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I).  14 If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.)  (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0	202	١	ine 8; if you deducted line 50	), sales tax, on F	ed. Sch. A enter -0- d	on line 8		. 8							
11 Nebraska income before adjustments (line 5 minus line 10)		9	Nebraska itemized deduction	s (line 7 minus l	ine 8)			. 9							
11 Nebraska income before adjustments (line 5 minus line 10)	10	ו מ	Enter the amount from line 6	or line 9 whiche	ever is greater (see in	structions)							10	4,650	
Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I)															
Schedule I)  13 Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I)  14 If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.)  15 (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  16 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-  17 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)  18 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)				•	•								11	9,250	
Adjustments decreasing federal AGI (line 54, from attached Nebraska Schedule I)	2		-	•				. 12		1,0	00				
If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0	1:	3 /	Adjustments decreasing fede	eral AGI (line 54,	from attached Nebra	aska									
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-  15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)  16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)  17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this			,						: (se						Π
15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) 15 71  16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) 16  17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this		(	NOTE: If line 12 is zero (-0-)	, and you check	this box, do not com	olete Nebra	aska	Sched	ule I.)					2 500	
16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions) 16  17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this	14	4 I	Nebraska tax table income	(enter line 11 pl	us line 12 minus line	13). If less	than	-0-, er	nter -0				14	<del>9</del> ,300	
17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this	15	5	Nebraska income tax (reside	nts use Nebr. Ta	x Table; others use N	ebr. Sch. II	Π)	. 15		1	71				
17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this	14	s 1	Nehraska minimum or other t	tay (Forme 6251	4972 or 5320_sag	instruction	ie)	16							
line. Pay the amount from line 34									the an	nount	on thi	s		7.4	
COMPLETE REVERSE SIDE 8:417-2005			ine. Pay the amount from line	e 34		· · · · · · · · · ·									

18	Amount from line 17 (Total Nebraska tax)	18	71	
19	Nebraska personal exemption credit for residents only (\$103 per exemption			
	claimed on line 4). If line 5 is more than \$122,000 – married/joint; \$73,000 – single;			
	\$101,000 - head of household; \$61,000 - married-separate - see page 11			
	of instructions. Nonresidents and partial-year residents – enter -0-, and			
	complete line 66, Nebraska Schedule III.			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the	-		
20				
	other state's return). Check this box if reporting AMT credit	-		
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/			
	Schedule 3 — see instructions)         21	_		
	CDAA credit (see instructions)			
23	Form 3800N nonrefundable credit (attach Form 3800N)			
24	Form 829N credit (see instructions)			
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)			
26	Total nonrefundable credits (add lines 19 through 25)	26	0	
	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your			
21	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box:, and			
	· · · · · · · · · · · · · · · · · · ·	07	71	
	attach federal return copy	27	7 1	
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)			
	1000 WILCO, OF 1410)			
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and			
	any payments submitted with an extension request)			
30	Form 3800N refundable credit (attach Form 3800N)			
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 orless			
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . 31			
32	Beginning Farmer credit (attach certificate)	1		
-	Boginning Farmor orotic (attach oortinoate)			
22	Total of lines 28, 29, 30, 31, and 32	33	0	
		33	0	
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and	0.4	71	
	Form 2210N is attached, check here: Include penalty in line 34 and show here: 99 \$	34	/ 1	
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you <b>OVERPAID</b>	35		
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX			
37	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
		1		
38	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
	(d)	1		
39	Nebraska State Fair Foundation <b>CONTRIBUTION</b> of \$1.00 or more			
	Amount of line 35 you want <b>REFUNDED</b> to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for			
70	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.			
		40		
	For credit card payment check here and see page 5 of instructions	40		
	Expecting a Refund?			
	Have it sent directly to your bank account! (see instructions on page 10)			
41	a Routing Number 1 = Che	cking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	_		
	use an actual check or savings account number, not a deposit slip)		Direct Deposit	
41	Account Number		Denosit	
			e » Deposii	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes bland  Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and be		is correct and complet	
C	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and tign	Jellef, IT	is correct and complet	€.
n	ere			
Keep	Your Signature Date Signature of Preparer if Other Than Taxp	ayer	Date	
this r	ecords ()		()	
-	Snouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	



#### NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

**FORM 1040N** Schedules I, II, and III 2005

Name as Shown on Form 1040N

Social Security Number

400 00 6202

TEST O MAPLE	400	00	6202
NEBRASKA SCHEDULE I—			
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Parti	al-Year	Reside	ents
Attach additional pages if necessary			
PART A — Adjustments Increasing Federal AGI			
42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: CALIFORNIA GOB 42 a \$ 1,000			
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):	_		
List type(s) and amount: 42 b \$ Enter the result of line 42a minus line 42b	. 42	1,0	00
43 Bonus depreciation add-back (see instructions)	43		
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179			
expense deduction \$ \$25,000 = \$ enter result on line 44	44		
σηστίου ασασσίοτη ψ ψ25,000 = ψστίοι τοσαίτοτη πιο 44			
45 Other adjustments increasing income (see page 13 instructions)	. 45		
<b>46</b> Total <b>adjustments increasing income</b> (total lines 42, 43, 44, and 45).			
Enter here and on line 12, Form 1040N	. 46	1,0	00
PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 13-14 of the Ne			
,,			
47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47		
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount: 48 a \$	_		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:	_		
Total dividend: \$x% = 48 b \$	_		
Enter total of lines 48a and 48b	48		
<b>49</b> Taxable Tier I or II benefits paid by the <b>Railroad Retirement Board.</b> Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 49 total:	49		
<b></b>			
<b>50</b> Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)	50		
E4 Nebrooks College Covings Blog contribution or elimible denotion (one many 44 instructions)	E4	-	,EO
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	/	'50
<b>52</b> Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14	<b>F</b> 0		
of instructions)	52		
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income.	50		
List type(s) and amount:	53		
<b>54</b> Total <b>adjustments decreasing income</b> (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	7	50
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR	RESID		
Complete a separate Schedule II for each state.			
<ul> <li>A complete copy of the return filed with another state must be attached.</li> </ul>			
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:			
55 Nebraska income tax (line 17, Form 1040N)	55		
<b>56</b> Adjusted gross income derived from another state (do not enter amount of taxable income from the			
other state)	56		
57 Calculated tax credit (see instructions)			
Line 56 x Line 55	_		
Line 5 + Line 12 - Line 13 = Total + - =	57		
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58		
an lax que ano nato lo anomer state not not enter amount withheld for the other state)	36		1

59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N.... | 59



#### **NEBRASKA SCHEDULE III — Computation of Nebraska Tax**

FORM 1040N Sch. I, II, and III 2005

**TEST O MAPLE** 

Social Security Number

400 | 00 | 6202

#### **NEBRASKA SCHEDULE III**—

#### Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

60 Income derived from Nebr. sources. Include income from wages, interest, and dividends; business, farming,			
partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties,			
bonus depreciation (see instructions), and enhanced Section 179 expense deduction add-back			
(see instructions). If there is no Nebraska income or loss, enter -0		3,200	
List type(s) and amount: OAKLEYS	60	3,200	
61 Adjustments as applied to Nebraska income, if any.			
List type(s) and amount:	61		
62 Nebraska adjusted gross income (line 60 minus line 61)	62	3,200	
<b>63</b> Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4):			
Line 62 3.200			4
Line 5 + Line 12 - Line 13 = $\frac{21000}{1000}$ 13,900 + 1,000 - 750 = $\frac{14,150}{1000}$	63	2 2 6	I
64 Tax Table income (line 14, Form 1040N)	64	9,500	
65 Tax from Nebraska Tax Table on line 64 income: \$ 314 , plus any additional tax from			
Additional Tax Rate Schedule: \$, minus credits: list type(s) and			
amount(s) \$ See instructions. Enter net result	65	314	
66 Enter personal exemption credit (see personal exemption chart on page 11 of instructions)	66	0	
67 Difference (line 65 minus line 66). If less than 0, enter -0- and apply the unused personal exemption credit			
against any minimum taxes on line 69	67	314	
68 Multiply line 67 by the ratio you computed on line 63. Enter result here and on line 15, Form 1040N	68	71	
69 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet			
total, \$ minus any unused personal exemption credit from line 67,			
equals Multiply this amount by line 63 ratio Enter result here and on			
line 16, Form 1040N	69		

Any taxpayers who include as income on Federal Form 1040 their children's interest and dividends (elected on Federal Form 8814) must include that income on line 5, Form 1040N.

**LINE 6, NEBRASKA STANDARD DEDUCTION.** Do not enter the amount of your federal standard or itemized deductions.

#### If you are claimed as a dependent on another's return,

✓ Enter the standard deduction from the worksheet below on line 6 of Form 1040N.

#### If you filed —

**FEDERAL FORM 1040EZ.** If someone cannot claim you or your spouse (Federal Form 1040EZ, line 5), enter \$4,980 if single; or enter \$8,320 if married. If someone **can** claim you or your spouse, complete the worksheet below to determine the amount to enter.

**FEDERAL FORM 1040A or 1040.** If you claimed the federal standard deduction or you claimed itemized deductions on line 40 of Federal Form 1040, enter the **state standard deduction** for your filing status as indicated below:

- ✓ Single \$4,980
- ✓ Head of household \$7,300
- ✓ Married filing jointly or qualifying widow \$8,320
- ✓ Married filing separately \$4,160
- ✓ 65 or over, and/or blind married, add \$1,000 to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add \$1,210 for each box checked
- ✓ If claimed as a dependent on another's return complete following worksheet:

	<u> </u>
d o	inter amount from line 1 of the federal standard eduction worksheet for dependents (Form 1040 r 1040A) or from line C (Form 1040EZ). (If llowed minimum federal standard deduction
	f \$800, enter only \$790)1. 4,650
2. N	linimum standard deduction2. 790
3. E	inter the larger of line 1 or line 2
4. S	tate standard deduction for single, enter 4,980; head of household, enter \$7,300;
) n	narried-joint, enter \$8,320 narried-separate, enter \$4,160)4. 4,980
5. a	Enter the smaller of line 3 or line 4 here. If under 65 and not blind, stop here and enter this amount on line 6, Form 1040N. Otherwise go to line 5b 5a. 4,650
b	. If age 65 or older or blind, multiply the number of boxes checked on line 2a, Form 1040N, by \$1,000 if married;
	or by \$1,210 if single5b
С	here and on line 6 of Form 1040N5c. 4,650

**HIGHER INCOME TAXPAYERS** with federal adjusted gross income in excess of \$145,950 (\$72,975 if married filing separate) must also complete the Nebraska Standard Deduction Worksheet on page 11 of these instructions to determine their allowable Nebraska standard deduction.

**LINE 7, FEDERAL ITEMIZED DEDUCTIONS.** If you itemized deductions, enter the line 40 amount from Federal Form 1040. If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separate), complete the Nebraska Itemized Deduction Worksheet on page 12 to determine your line 7 entry. If you did not itemize deductions on your federal return, skip lines 7 through 9.

**LINE 8, STATE AND LOCAL INCOME TAXES.** Enter your state and local income taxes included on line 5a of Schedule A, Federal Form 1040 (even if your itemized deductions have been limited). If instead, you deducted **sales tax** on line 5b of Federal Schedule A, enter -0- on line 8.

**LINE 10.** Enter line 6 or line 9, whichever is greater.

**EXAMPLE:** Ellen and Ray, who file married-joint, claim itemized deductions of \$9,800 on their federal return which included \$2,000 of state income tax. After completing lines 6 through 9, they find that when they file their Nebraska income tax return, they will claim the state standard deduction of \$8,320 because it is larger than their Nebraska itemized deductions:

Line 6. Nebraska standard deduction	\$8,320
Line 7. Federal itemized deductions	\$9,800
Line 8. State and local income taxes	\$2,000
Line 9. Subtract line 8 from line 7	\$7,800
Line 10. Line 6 or line 9, whichever is greater	.\$8.320

ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME. Adjustments to your federal adjusted gross income are made for income that may be taxable on your federal return, but not taxable on the Nebraska return. They are also made for income that is taxable in Nebraska, but not at the federal level. Attach Nebraska Schedule I to the return to report Nebraska adjustments unless you are only reporting a state income tax refund.

**LINE 12, ADJUSTMENTS INCREASING FEDERAL AGI.** You must include all federally exempt state and local government interest except that issued by Nebraska state and local subdivisions. See more instructions on pages 12 and 13.

**LINE 13, ADJUSTMENTS DECREASING FEDERAL AGI.** If you have a state income tax refund or had interest from U.S. obligations, you may have a deduction from federal adjusted gross income to include on line 13. You should read the instructions on pages 13 and 14 to see what other adjustments are allowed.

If line 12 is -0-, and your only adjustment is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.

**LINE 14, NEBRASKA TAX TABLE INCOME.** If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, complete Schedule I, add lines 11 and 12, and subtract any line 13 amount. Enter the result on line 14.

This is your Nebraska tax table income. This is the amount used to determine your Nebraska income tax. Go to the 2005 Nebraska Tax Table located on pages 21 through 28 of this booklet to determine your tax liability.

**LINE 15, NEBRASKA INCOME TAX** is taken from the Nebraska Tax Table on pages 21 through 28. All taxpayers must use the Nebraska Tax Table to calculate their Nebraska income tax liability. If federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separate), include the total tax calculated on the Nebraska Tax Worksheet on page 29 which includes the additional tax calculated using the Nebraska Additional Tax Rate Schedule on page 29.

Nonresidents and partial-year residents will enter their tax calculation taken from line 68, Nebraska Schedule III.

<b>1040</b>		artment of the Treasury—Internal Revenue Service  5. Individual Income Tax Return  2005  (99) IRS Use Only—Do	not write	or staple in this space.
	_	the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20	`\	OMB No. 1545-0074
Label	Yo	ur first name and initial Last name	_	social security number
(See L		EST A WHY	40	0 00 6203
instructions on page 16.)	lf a	joint return, spouse's first name and initial Last name	Spou	se's social security number
Use the IRS L				
label. Otherwise,	Но	me address (number and street). If you have a P.O. box, see page 16. Apt. no.		You <b>must</b> enter
please print   E	172	21 WILSHIRE BLVD		your SSN(s) above.
or type.	Cit	y, town or post office, state, and ZIP code. If you have a foreign address, see page 16.		king a box below will not
Presidential		YNOT NE 68792	_	e your tax or refund.
Election Campaig		heck here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16		☐ You ☐ Spouse
Filing Status	1 L	Single 4 Mead of household (with		
	2 L			ut not your dependent, enter
Check only one box.	3 L			endent child (see page 18)
One box.	6a	Yourself. If someone can claim you as a dependent, do not check box 6a .	ו	Boxes checked 1
Exemptions	b	Spouse		on 6a and 6b No. of children
	С	Dependent's (2) Dependent's (3) Dependent's (4) vif	qualifying	on 6c who:
		social security number   relationship to   Child to	r child tax e page 19)	<ul><li>lived with you</li><li>did not live with</li></ul>
				you due to divorce or separation
If more than four				(see page 20)
dependents, see page 19.				Dependents on 6c not entered above
				Add numbers on 1
	d	Total number of exemptions claimed	<del></del>	lines above ▶
lnoomo	7	Wages, salaries, tips, etc. Attach Form(s) W-2	. 7	
Income	8a	Taxable interest. Attach Schedule B if required	. 8a	
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a 8b		
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if required	. <u>9a</u>	
W-2G and	b	Qualified dividends (see page 23)	10	
1099-R if tax was withheld.	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	. 10	
was withheid.	11	Alimony received	12	8,600
	12 13	Business income or (loss). Attach Schedule C or C-EZ	13	0,000
If you did not	14	Other gains or (losses). Attach Form 4797	14	
get a W-2,	15a	IRA distributions 15a b Taxable amount (see page 25	15b	1,400
see page 22.	16a	Pensions and annuities  16a  b Taxable amount (see page 25)	400	
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	´	
not attach, any	18	Farm income or (loss). Attach Schedule F	. 18	
payment. Also, please use	19	Unemployment compensation	. 19	
Form 1040-V.	<b>20</b> a	Social security benefits . 20a b Taxable amount (see page 27	′ I	)
$\sim$	21	Other income. List type and amount (see page 29)		10,000
	22	Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	22	10,000
Adjusted	23	Educator expenses (see page 29)	-	
Gross	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-F7		
Income	OF	lee Sadie geveniment emetale. Attack 1 em 2100 et 2100 22		
	25 26	Health savings account deduction. Attach Form 8889 . Moving expenses. Attach Form 3903		
	27	One-half of self-employment tax. Attach Schedule SE		
	28	Self-employed SEP, SIMPLE, and qualified plans 28		
	29	Self-employed health insurance deduction (see page 30)		
	30	Penalty on early withdrawal of savings		
	31a	Alimony paid <b>b</b> Recipient's SSN ▶ 31a		
	32	IRA deduction (see page 31)		
	33	Student loan interest deduction (see page 33)		
	34	Tuition and fees deduction (see page 34)		
	35	Domestic production activities deduction. Attach Form 8903		600
	36	Add lines 23 through 31a and 32 through 35	. 36	9,392
	37	Subtract line 36 from line 22. This is your adjusted gross income	▶   37	3.032

9898	☐ VOID ☐ CORRE	СТІ	ED				_			
PAYER'S name, street address,	1	Gross distribut	tion	ON	IB No. 1545-0119	_	Distributions From			
	NCIAL SERVICES	\$	1,400	)			Pe	Pensions, Annuities, Retirement or		
2121 N 10TH ST		_	Taxable amou	nt		2005		Profit-Sharing Plans, IRAs,		
DES MOINES IA	50321	\$	1,400	)	F	orm <b>1099-R</b>		Insurance Contracts, etc.		
		2k	Taxable amou		•	Total distribution	n 🔲	Copy A For		
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	Internal Revenue Service Center		
65-9687321	400-00-6203	\$			\$	90		File with Form 1096.		
RECIPIENT'S name		5	Employee control or insurance pro		6	Net unrealized appreciation in		For Privacy Act		
TEST A WHY						employer's sec	urities	and Paperwork Reduction Act		
-		\$			\$			Notice, see the 2005 General		
Street address (including apt. no	•	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other		Instructions for		
121 WILSHIRE B	LVD		1	SIIVIPLE	\$		%	Forms 1099, 1098, 5498,		
City, state, and ZIP code WYNOT NE 687	92	9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	and W-2G.		
Account number (see instructions)		10	State tax withhouse 20	eld	11	State/Payer's s		12 State distribution \$ NE		
		\$   \$				47-9876	040	\$ NE		
		13	Local tax withh	eld	14	Name of localit	у	15 Local distribution		
		\$						\$   \$		
Form <b>1099-R</b>	Са	ΙΨ	o. 14436Q		De	epartment of the T	reasury -	Internal Revenue Service		

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

**Child and Dependent Care Expenses** 

► Attach to Form 1040.

OMB No. 1545-0068 Attachment Sequence No. 21

Department of the Treasury Internal Revenue Service

► See separate instructions.

Name(s) shown on Form 1040 Your social security number TEST A WHY 400 00 6203 Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions. Qualifying Person(s) Qualified Expenses Dependent Care Benefits Persons or Organizations Who Provided the Care—You must complete this part. (If you need more space, use the bottom of page 2.) (a) Care provider's (b) Address (c) Identifying number (d) Amount paid 1 (number, street, apt. no., city, state, and ZIP code) (SSN or EIN) (see instructions) name **WEE ONES** 101 WILSHIRE BLVD **WYNOT NE 68792** 47-0812406 800 ABC DAYCARE 200 A ST WYNOT NE 68792 47-1112222 700 Complete only Part II below. No Did you receive dependent care benefits? Complete Part III on the back next. Yes

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

Pa	rt II Credit for Child an	d Dependent Ca	re Expenses				
2	Information about your qua	lifying person(s).	If you have more thar	two qualifying	g persons, se	e the instructions.	
	(a) Qualify	ring person's name		(b) Qualifying	person's social	(c) Qualified expenses y	
	First		Last	security	number	incurred and paid in 2005 for person listed in column	
	LYNN	WHY		400 00	6231	3,000	
3	Add the amounts in column person or \$6,000 for two or line 32		ou completed Part III,			3,000	
4	Enter your earned income				4	7,992	
5	If married filing jointly, ente or was disabled, see the in	r your spouse's ea	` ,	•	student 5	7,992	
6	Enter the <b>smallest</b> of line 3	, 4, or 5			6	3,000	
7	Enter the amount from Forr	n 1040, line 38 .	7	9,3	92		
8	Enter on line 8 the decimal	amount shown be	low that applies to the	e amount on li	ne 7		
	If line 7 is:		If line 7 is:				
	But not Over over	Decimal amount is	Over over	ot Decim amour			
	\$0—15,000	.35	\$29,000—31,00	0 .27			
	15,000—17,000	.34	31,000—33,00	0 .26	5		
	17,000—19,000	.33	33,000—35,00		8	X	. 35
	19,000—21,000	.32	35,000—37,00				
	21,000—23,000	.31	37,000—39,00				
	23,000—25,000	.30	39,000—41,00				
	25,000—27,000	.29	41,000—43,00				
	27,000—29,000	.28 I	43,000—No lin	nit .20			
9	Multiply line 6 by the decin		8. If you paid 2004 6		05, see <b>9</b>	1,050	
10	Enter the amount from Forr				47 10	0	
11	Credit for child and depe here and on Form 1040, lin	ndent care exper	nses. Enter the small	er of line 9 or		0	
				<u> </u>			

Form 2441 (2005) Page **2** 

Pal	Dependent Care Benefits			
13 14 15 16 17 18	Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.  Enter the amount forfeited, if any (see the instructions)  Subtract line 13 from line 12.  Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s).  Enter the smaller of line 14 or 15.  Enter your earned income. See instructions.  Enter the amount shown below that applies to you.  If married filing jointly, enter your spouse was a student or was disabled, see the instructions for line 5).  If married filing separately, see the instructions for the amount to enter.	12 13 14		
19 20	• All others, enter the amount from line 17.   Enter the <b>smallest</b> of line 16, 17, or 18	20		
21 22	Subtract line 20 from line 14	22		
23 24 25 26 27	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23		
	this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27		
	To claim the child and dependent care credit, complete lines 28–32 below.			
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28 29		
29 30	Subtract line 29 from line 28. If zero or less, <b>stop.</b> You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2005, see the instructions for line 9	30		
31	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31		
32	Enter the <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32		
	Printed on recycled paper		Form <b>2441</b> (	(2005)

PROVIDER XYZ DAYCARE	ADDRESS 300 B ST	FEIN	AMOUNT
X12 BX OXIL	WYNOT NE 68792	47-1113333	600
KID WORLD	400 C ST WYNOT NE 68792	47-1114444	500
KID LAND	500 D ST WYNOT NE 68792	47-1115555	400

#### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2005 through December 31, 2005 or other taxable year: , 2005 through

**FORM 1040N** 2005

• Read instructions

PLEASE DO NOT WRITE IN THIS SPACE

	of rev	enue	before completing this form
	<u>.</u> (.	First Name(s) and Initial(s)  Last Na	lme
	Please lype or Print	TEST A WH	Υ
F	i Abe	Current Home Address (Number and Street or Rural Route and Box N	Number)
	Please	121 WILSHIRE BLVD	RE
	֓֡֜֞֞֜֞֜֞֜֞֜֞֜֜֞֜֞֜֜֞֜֞֜֜֡֓֓֡֡֡֡֡֡֡֡֡֡֡	City, Town, or Post Office State  WYNOT NE	Zip Code 68792
_	_		
		IMPORTANT: SSN(S) MUST BE ENTERED BELOW Your Social Security Number Spouse's Social Security I	No. (must be entered using
		400 00 6203	1 4 1 4 1 0 1 high school codes beginning on page 17)
	(1)[	Farmer/Rancher (2) Active Military (1) Dec	ceased (first name & date of death):
-	1	Federal Filing Status	
ERE			- Spouse's S. S. No.: (4) X Head of Household (5) Widow(er) with dependent children
FOLD HERE	2a	* * — * * *	(5) Widow(er) with dependent children  Blind 2b Check here if someone (such as your parent) can claim you or
ᅙ			Blind your spouse as a dependent: (5)
	3	Type of Return (1) ☐ Resident (2) 🗶 Partial-year resident from	om 7-1 ,2005 to 12-31 , 2005 (attach Schedule III)
_		(3) Nonresident (attach So	
	4	Federal exemptions (number of exemptions claimed or	n your 2005 federal return)
			al Form 1040EZ, line 10; Federal Form 1040A, line 28;
			nd 60, see Special Instructions on page 6. Check box
a)	5	Federal adjusted gross income (AGI) (Federal Form 104	40EZ, line 4; Federal Form 1040A, line 21;
2 Her	6	Federal Form 1040, line 37)	5 9,392
of W-2	0	Nebraska standard deduction (if you checked any box o see instructions; otherwise, enter 8,320 if married-joint of the second of	
Copy of W-2 Here		\$4,980 if single; \$7,300 if head of household; or \$4,160	
tate C	7	Total itemized deductions (Federal Form 1040, line 40 –	-see instructions) 7
Attach State		State and local income taxes (Federal Form 1040, line 5	· · · · · · · · · · · · · · · · · · ·
		If you deducted line 5a, state income tax, on Fed. Sch. A.	
Please		line 8; if you deducted line 5b, sales tax, on Fed. Sch. A	enter -0- on line 8 8
<u>-</u>	9	Nebraska itemized deductions (line 7 minus line 8)	9
	10	Enter the amount from line 6 or line 9, whichever is grea	ater (see instructions)
		Nebraska income before adjustments (line 5 minus line Adjustments increasing federal AGI (line 46, from <b>attact</b>	
re		Schedule I)	
er He	13	Adjustments decreasing federal AGI (line 54, from attac	ched Nebraska
/ Ord		Schedule I)	
lone)		(NOTE: If line 12 is zero (-0-), and you check this box, do	o not complete Nebraska Schedule I.)
korl	14	Nebraska tax table income (enter line 11 plus line 12 r	minus line 13). If less than -0-, enter -0
Attach Check or Money Order Here	15	Nebraska income tax (residents use Nebr. Tax Table; oth	ners use Nebr. Sch. III) <b>15</b>
tach		·	
		Nebraska minimum or other tax (Forms 6251, 4972, or 5 <b>Total Nebraska tax</b> before personal exemption credit (a	add lines 15 and 16). Do not pay the amount on this
Please		line. Pay the amount from line 34	

18	Amount from line 17 (Total Nebraska tax)	18	9	
19	Nebraska personal exemption credit for residents only (\$103 per exemption			
	claimed on line 4). If line 5 is more than \$122,000-married/joint; \$73,000-single;			
	\$101,000 - head of household; \$61,000 - married-separate - see page 11			
	of instructions. Nonresidents and partial-year residents – enter -0-, and			
	complete line 66, Nebraska Schedule III			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the			
	other state's return). Check this box if reporting AMT credit			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/			
	Schedule 3 — see instructions)			
	CDAA credit (see instructions)			
23	Form 3800N nonrefundable credit (attach Form 3800N)			
24	Form 829N credit (see instructions)			
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)			
			0	
	Total nonrefundable credits (add lines 19 through 25)	26	U	
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your			
	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: □, and		9	
	attach federal return copy	27	9	
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,			
	1099-MISC, or 14N)			
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and			
	any payments submitted with an extension request)			
	Form 3800N refundable credit (attach Form 3800N)			
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
22	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . 31 641			
32	Beginning Farmer credit (attach certificate)			
33	Total of lines 28, 29, 30, 31, and 32	33	661	
	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and	33		
٠.	Form 2210N is attached, check here:	34		
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you <b>OVERPAID</b>	35	652	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX 36 200			
37	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
38	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more	_		
	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more			
40	Amount of line 35 you want <b>REFUNDED</b> to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for			
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.	4.0	450	
	For credit card payment check here and see page 5 of instructions	40	+50	
	Expecting a Refund?  • Have it sent directly to your bank account! (see instructions on page 10)			
			0 0 :	
41	a Routing Number $\begin{bmatrix} 1 & 0 & 4 & 9 & 0 & 9 & 5 & 3 & 1 \end{bmatrix}$ 41b Type of Account $\begin{bmatrix} 1 & 1 & 1 & 1 & 1 \end{bmatrix}$ 1 = Che	cking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)		Direct	
11	c Account Number 4 0 2 4 7 1 5 7 4 5 4 7 1 5 7 4 5		Deposit Deposit	
41		1. )	Deposii	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blan  Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and		t is correct and complet	e.
S	sign			
	ere			
	Your Signature Date Signature of Preparer if Other Than Taxo	oayer	Date	
this i	eturn for	-	( )	
your	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	



### NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N Schedules I, II, and III 2005

Name as Shown on Form 1040N
TEST A WHY

Social Security Number

	1	1000
4 <b>∩</b> ∩	$\cap \cap$	620

### NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents  • Attach additional pages if necessary				
PART A — Adjustments Increasing Federal AGI				
42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:  List type(s) and total amount:  b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):  List type(s) and amount:  42 b \$				
Enter the result of line 42a minus line 42b	42			
43 Bonus depreciation add-back (see instructions)		8	70	
45 Other adjustments increasing income (see page 13 instructions)	15			
<b>46</b> Total <b>adjustments increasing income</b> (total lines 42, 43, 44, and 45).	40			
Enter here and on line 12, Form 1040N	46	8	70	
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Neb				
47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)				
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)				
The second secon				
List type(s) and amount: 48 a \$				
<b>b</b> List fund name, total dividend, and percent of regulated investment company dividend(s) from				
U.S. obligations:				
Total dividend: \$x% = 48 b \$				
Enter total of lines 48a and 48b	48			
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):  List type(s) and amount: Enter line 49 total:	40			
List type(s) and amount: Enter line 49 total:	49			
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)	50			
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51			
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52			
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income.				
List type(s) and amount:	53			
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54			
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F	RES	DENTS O	NLY	
<ul> <li>Complete a separate Schedule II for each state.</li> <li>A complete copy of the return filed with another state must be attached.</li> <li>If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:</li> </ul>				
FF Nielawanka income tay (line 17, Faure 1040NI)				
55 Nebraska income tax (line 17, Form 1040N)			$\overline{}$	
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)				
57 Calculated tax credit (see instructions)			_	
Line 56				
Line 5 + Line 12 - Line 13 = Total + - = x Line 55	57			
58 Tax due and paid to another state (do not enter amount withheld for the other state)			$\dashv$	

59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N.... 59



#### **NEBRASKA SCHEDULE III — Computation of Nebraska Tax**

FORM 1040N Sch. I, II, and III 2005

TEST A WHY

Social Security Number

400 | 00 | 6203

#### **NEBRASKA SCHEDULE III**—

#### Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

<b>60</b> Income derived from Nebr. sources. Include income from wages, interest, and dividends; business, farming,			
partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties,			
bonus depreciation (see instructions), and enhanced Section 179 expense deduction add-back			
(see instructions). If there is no Nebraska income or loss, enter -0			
(see instructions). If there is no Nebraska income or loss, enter -0  List type(s) and amount: SCH C 4300 IRA 1400 SEC 179 ADD BACK 870	60	6,570	
61 Adjustments as applied to Nebraska income, if any.			
List type(s) and amount: NE PORTION SE TAX 304	61	304	
62 Nebraska adjusted gross income (line 60 minus line 61)	62	6,266	
<b>63</b> Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4):			
Line 62 6,266		6 1 0	6
Line 5 + Line 12 - Line 13 = $\overline{\text{Total}}$ 9,392 + 870 - 0 = $\overline{10,262}$	63	6 1 0	O
64 Tax Table income (line 14, Form 1040N)	64	2,962	
65 Tax from Nebraska Tax Table on line 64 income: \$, plus any additional tax from			
Additional Tax Rate Schedule: \$, minus credits: list type(s) and			
amount(s) \$ See instructions. Enter net result	65	76	
66 Enter personal exemption credit (see personal exemption chart on page 11 of instructions)	66	103	
67 Difference (line 65 minus line 66). If less than 0, enter -0- and apply the unused personal exemption credit			
against any minimum taxes on line 69	67	0	
68 Multiply line 67 by the ratio you computed on line 63. Enter result here and on line 15, Form 1040N	68	0	
69 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet			
total, \$ 41 minus any unused personal exemption credit from line 67 27			
equals 14 Multiply this amount by line 63 ratio .6106 . Enter result here and on			
line 16, Form 1040N	69	9	

#### FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

,, ,,	uiu	so reduced to the leadful tax liability affical	16.
1.	Ent	er federal tax before credits:	
	a.	Form 1040EZ, line 10	1a\$
	b.	Form 1040A, line 28	1b
	C.	Form 1040 , line 44	
		Form 1040, line 45	
		Form 1040, line 60	
		Total tax-Form 1040	1c
	Tota	al federal tax	
	(en	ter tax from 1a, 1b, or 1c)	1
0	NI-L	vende Farm 4040N line 40 minus line 00	0 0

**LINE 28, NEBRASKA INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 28.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2005 W-2's to the 2005 Form 1040N for the fiscal year beginning in 2005. If you receive your 2006 W-2 before filing your 2005 Form 1040N, save it to attach to your 2006 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 28, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2005 to the 2005 Form 1040N.

**LINE 29, ESTIMATED TAX PAYMENTS,** is the sum of the installment payments made for 2005 plus any 2004 overpayment that you applied to your 2005 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 29.

If you made estimated tax payments for tax year 2005 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2004 overpayment, **and** you are not filing a married filing joint 2005 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

**LINE 30, FORM 3800N REFUNDABLE CREDIT.** Enter on line 30 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

#### LINE 31. REFUNDABLE CHILD CARE EXPENSES CREDIT

(AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete such form and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But		AGI	But	
Over	not over	Percent	Over	not over	Percent
\$0 or le	ess-22,000	100%	\$25,00	0-26,000	60%
22,0	00-23,000	90%	26,00	0-27,000	50%
23,0	00-24,000	80%	27,00	0-28,000	40%
24,0	00-25,000	70%	28,00	0-29,000	30%

	- , ,	
	24,000-25,00070% 28,000-29,000	30%
1.	REFUNDABLE CHILD CARE CREDIT WORKS Enter line 9 amount from 2005 Schedule 2 (Form 1040A) or Federal Form 2441, (Form 1040), (Enter the amount calculated on line 9 prior to the federal credit limitation)1.\$	
2.	Enter federal adjusted gross income (line 5, Form 1040N)	9,392
3.	Enter percentage from chart if AGI is \$29,000 or less3. (Note: If AGI is more than \$29,000, STOP; you cannot be supported by the state of the	not claim
4.	a credit on line 31; refer to line 25 instructions instead Multiply line 1 by line 3 percentage; residents, enter result on line 31, partial-year residents,	,
	complete lines 5 and 64.  Enter line 63 ratio from Schedule III5.  Multiply line 4 by line 5, enter result on line 316.	1,050 .6106 641

to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, AMOUNT YOU OWE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. A tax due amount of less than \$2.00 need not be paid. If the amount you owe is \$300 or more, review "Penalty for Underpayment of Estimated Tax" on page 4, and determine if you need to file Form 2210N. Payment options for the amount on line 34 include:

- ✔ CHECK OR MONEY ORDER. Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.
- ✓ CREDIT CARD. You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. See Additional Instructions On Electronic Payment Options on page 5.









✓ ELECTRONIC FUNDS WITHDRAWAL. Your payment can be automatically withdrawn from your bank account on the date you specify. This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5. LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal alternative minimum tax, (2) federal tax on lump-sum distributions of qualified retirement plans, and (3) federal tax on early distributions of qualified retirement plans; multiplied by 29.6 percent.

**Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1\$	
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) 140	
4.	SUBTOTAL (Add lines 1 through 3) 140	
5.	<b>TOTAL</b> (line 4 multiplied by 29.6%)\$\$ x .296	
	ENTER THIS TOTAL ON LINE 16, FORM 1040N	
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.		

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

#### LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter "0" on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

**LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT.** Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows:  $$103 \times 3 = $309$ . They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

**LINE 24, FORM 829N CREDIT,** is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

**LINE 27.** Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

Form <b>1040A</b>			sury—Internal Revenu		(00)	2005	IDC Has Onl	v. Do not vivit		
		first name and initial	ai ilicollic i	Last name	(99)	2000	IRS USE ON		e or staple in this s MB No. 1545-0074	
Label	Tour !	mot hame and mina		Last name					ial security number	-
(See page 18.)	¦ TE	EST U		<b>GRASS</b>	S				00 620	
	B   ,, , ,	int return, spouse's fir	est name and initial	Last name					social security num	
	-   - '-	AY B		GRASS	S				00 624	
IRS label.		<i>.</i>	d street). If you have a P.	-			Apt. no.	⊣ ——		<u> </u>
Otherwise,	E 74		SCUE DF		-		7,50.110.		r must enter sSN(s) above.	
or type.			ate, and ZIP code. If you		lress, see pag		4.0	Checking	a box below will	not
Presidential	$\int S_{i}$	<u>AINT TH</u>	<u>OMAS</u>	NE		684 <sup>-</sup>	10		our tax or refund.	
<b>Election Campaig</b>	n 🕨 Che	eck here if you,	or your spouse if fi	iling jointly, wa	nt \$3 to g	to this fund (s	see page 18)	ightharpoonup	You 🔲 Spor	use
Filing	1[	Single				4 Head of	household (v	vith qualifying	person). (See pag	e 19.)
status	2		jointly (even if onl	ly one had inco	ome)	If the qu	ualifying perso	on is a child b	ut not your deper	
Check only	3 [		separately. Enter				is child's nam			
one box.		full name hei		<u> </u>		5 L Qualifyii	ng widow(er)	with depende	nt child (see page	19)
Exemptions	6 6a	Yourself	f. If someone of box 6a.	can claim yo	ou as a c	dependent, <b>c</b>	lo not che	eck )	Boxes checked on	2
	h	Spouse	box ba.					ĺ	6a and 6b	
		Dependent	e.			(O) Depend	(4) v	if qualifying	No. of children on 6c who:	
		Dependent	3.	(2) Depende		(3) Depender relationship	chi	ld for child	<ul><li>lived with</li></ul>	6
		(1) First name	Last name	security r	number	you	lax	credit (see page 21)	you	
If more than six dependents,	TIM	OTHY	GRASS	400 : 00	6242	Son		Z	<ul> <li>did not live with you due</li> </ul>	
see page 20.	MAF		GRASS		6243	Daughter		<u> </u>	to divorce or separation	
	DAV		GRASS		6244	Son		<u> </u>	(see page 21)	
	SUS		GRASS		6245	Daughter		<u> </u>	Dependents	
	PHII		GRASS		6246	Son		$\overline{\checkmark}$	on 6c not entered above	
		GELA	GRASS		6247	Daughter		<b>V</b>	citorea above	
		J. Total number	or of exemption	no elaimed					Add numbers on lines	8
Income		i Total Humbe	er of exemption	is claimed.					above ►	屵
Income	7	Wages sale	aries, tips, etc.	Attach Form	n(e) W-2			7	42,000	
Attach	1	wages, san	arics, tips, ctc.	Attaciffor	11(3) VV Z	•			12,000	+
Form(s) W-2 here. Also	8a	Taxable int	erest. Attach S	chedule 1 if	require	4		8a		
attach			ot interest. Do r					+		
Form(s)	9a		vidends. Attach			<u>8b</u> d.		9a		
1099-R if tax	b		vidends (see p			9b				
was withheld.	10		n distributions (		3).			10		
If you did not	11a	IRA				11b Taxab	le amoun	t		
get a W-2, see page 22.		distribution	s. 11a			(see p	age 23).	11b		
page 22.	12a	Pensions a	nd			12b Taxab	le amoun	t		
Enclose, but do not attach, any		annuities.	12a			(see p	age 24).	12b		
payment.									4 0 = 0	
	13		nent compensa	ation and Ala	aska Per				1,650	
	14a	Social secu	•			<b>14b</b> Taxab				
		benefits.	14a			(see p	age 26).	14b		+-
	15	Add lines 7	through 14b (fa	ır riaht colum	nn). This	is vour <b>total</b>	income.	▶ 15	43,650	
Adjusted	16		xpenses (see p		,. 11113	16		, 10	,	
-	17		ion (see page 2				,200			
gross	18		ın interest dedu		age 29)		,			
income	19		fees deduction			19				
	20		6 through 19.				ts.	20	1,200	
				,		<del>-</del>		-		
	21	Subtract lin	e 20 from line	15. This is y	our <b>adj</b> ı	usted gross	income.	▶ 21	42,450	

	00	First the amount from the Od (adjusted areas in a real)		00	40 450	
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	42,450	
credits,	220	Check ∫ ☐ You were born before January 2, 1941, ☐ Blind ☐ Total boxes		٦		
and	<b>2</b> 3a	if: Spouse was born before January 2, 1941, ☐ Blind Checked ► 23	<u>,</u>   1			
payments	b	If you are married filing separately and your spouse itemizes	<u>a                                    </u>	=		
Standard		deductions, see page 30 and check here	ь 🗆			
Deduction for—	24	Enter your <b>standard deduction</b> (see left margin).		24	11,000	
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-		25	31,450	
checked any	26	If line 22 is over \$109,475, or you provided housing to a person displace			01,100	
box on line 23a or 23b <b>or</b>		Hurricane Katrina, see page 34. Otherwise, multiply \$3,200 by the total n				
who can be		of exemptions claimed on line 6d.		26	25,600	
claimed as a dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-			- 0-0	
see page 31.		This is your taxable income.	<u> </u>	27	5,850	
All others:	28	Tax, including any alternative minimum tax (see page 31).		28	588	
Single or Married filing	29	Credit for child and dependent care expenses.				
separately,		Attach Schedule 2. 29 47	0	_		
\$5,000	30	Credit for the elderly or the disabled. Attach				
Married filing jointly or		Schedule 3.	_	_		
Qualifying	31	Education credits, Attach Form 8863. 31 11  Retirement savings contributions credit, Attach Form 8880. 32	8	_		
widow(er), \$10,000	32	The state of the s		_		
Head of	33	Child tax credit (see page 36). Attach Form 8901 if required.				
household, \$7,300	34	Form 8901 if required. 33 Adoption credit. Attach Form 8839. 34		_		
\$7,300	35	Add lines 29 through 34. These are your <b>total credits.</b>		_ 35	588	
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0		36	0	
	37	Advance earned income credit payments from Form(s) W-2.		37	0	
	38	Add lines 36 and 37. This is your <b>total tax.</b>	<b></b>	38	0	
	39	Federal income tax withheld from Forms W-2 and 1099. 39 1,45	0		<u> </u>	
	40	2005 estimated tax payments and amount		_		
If you have		applied from 2004 return. 40		_		
a qualifying child, attach	41a	Earned income credit (EIC). 41a				
Schedule	b	Nontaxable combat pay election. 41b				
EIC.	42	Additional child tax credit. Attach Form 8812. 42 4,65	0		6 100	
	43	Add lines 39, 40, 41a, and 42. These are your total payments.		43	6,100	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.		44	6 100	
Direct	450	This is the amount you <b>overpaid.</b>	_	45a	6,100	
deposit?		Amount of line 44 you want <b>refunded to you.</b>		45a	6,100	
See page 50	<b>▶</b> b	Routing number 1 0 4 9 0 1 5 8 4 ▶ c Type: ☐ Checking ☒ Saving	s			
and fill in 45b, 45c,	<b>.</b> .	Account				
and 45d.	► d	number 0 6 5 4 2 1 5 3				
	46	Amount of line 44 you want applied to your		_		
		2006 estimated tax. 46				
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		_		
you owe		to pay, see page 51.	<b></b>	47		
you one	48	Estimated tax penalty (see page 51). 48				
Third party	. [	Do you want to allow another person to discuss this return with the IRS (see page 52)?	X Yes.	Comple	te the following.	No
designee		Designee's Phone Pe	ersonal ide	ntificatio	n alala	
			ımber (PIN		<u>▶                  </u>	2
Sign	L k	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and nowledge and belief, they are true, correct, and accurately list all amounts and sources of income I rece	d statemen lived during	its, and t g the tax	o the best of my year. Declaration	
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any knowle of our signature   Date   Your occupation	dge.	l Da	aytime phone number	
Joint return? See page 18.		CONSULTANT		,		
Keep a copy	-			(	)	
for your records.		Spouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation  SALESPERSON	J			
	,	Date	•	Prepa	arer's SSN or PTIN	
Paid .		Preparer's ignature Check if self-emp				
preparer's	F	irm's name (or	-			
use only	у	ours if self-employed),			1	

				20 K		
a Control number	22222	Void $\square$	For Official Use	Only ▶		
		void L	OMB No. 1545-0	800		
b Employer identification number				1 Wag	ges, tips, other compensation	2 Federal income tax withheld
02-9876543				7.75	24,500	900
c Employer's name, address, and	7ID code			3 Soc	ial security wages	4 Social security tax withheld
				3 300		
LAST JOB INC	$\cup$			W. 1,057600	24,500	1,519
97 WHEATLE	V /\/⊏			5 Med	dicare wages and tips	6 Medicare tax withheld
97 WHEAILE	I AVE				24,500	355
SAINT THOM	AS NE 6	2/1N		7 Soc	ial security tips	8 Allocated tips
	AO NE O	0+10				
d Employee's social security num	ber			9 Adv	ance EIC payment	10 Dependent care benefits
400-00-6204				2000 0000000		1.000
e Employee's first name and initia	l Last name			<b>11</b> Nor	ngualified plans	12a See instructions for box 12
	Control of the Contro	20		11 1101	iqualified plans	c i
IESI U	GRAS	55		4- 0: 11	D. T. I	o d e
74131 FESCL	IE DD			13 Statutor employe	y Retirement Third-party se plan sick pay	12b ○
/4131 FE300	חם של					0 e
SAINT THOM	AC NE 6	2/10		14 Oth	er	12c
	AS NE C	00410				d
						12d
						0 0
	41 MAN 1990					<u>«</u>
f Employee's address and ZIP co			T			
15 State Employer's state ID nun		ate wages, tips, etc.			18 Local wages, tips, etc.	19 Local income tax 20 Locality name
NE 02888	2	4,500	1,715	)		
	erne seesta keessa maasta kondi kii missa niista n					protection of the contract of

Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

a Control number	55555	Void	For Official Use OMB No. 1545-0	and the second				
b Employer identification number 02-5689124				1 Wag	ges, tips, other compensation 17,500	2 Federal inco	me tax withheld	
c Employer's name, address, and SNODGRASS		SEED	20.00	tial security wages 17,500	4 Social secur 1,08			
1 PLANTATIO				market and and a second	dicare wages and tips 17,500	6 Medicare ta 25	12/14/12/20/20/20/20/20/20/20/20/20/20/20/20/20	
SORGHUM I	A 50022			<b>7</b> Soc	cial security tips	8 Allocated tip	os	
d Employee's social security numl 400-00-6241	oer			9 Adv	ance EIC payment	10 Dependent	care benefits	
e Employee's first name and initia	Last name	SS			nqualified plans	12a See instruct	ions for box 12	
74131 FESCL	JE DR			13 Statutory Retirement Third-party sick pay				
SAINT THOM	AS NE 6	68410		<b>14</b> Oth	er	12c		
f Employee's address and ZIP co	de					12d		
15 State Employer's state ID nun	nber 16 Sta	ate wages, tips, etc. 7,500	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D



### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2005 through December 31, 2005 or other taxable year: , 2005 through

**FORM 1040N** 

2005

 Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

										101111									
Ę	( L	t Name(s) and					Last N	Name											
Please Type or Print		<u>EST U</u>																	
Type		rent Home Add	,			al Rou	ite and Bo	( Number)											
lease	<u>   </u>	4131 F		JE	DRB	EL.	<u>. HE</u>	RE											
٦		Town, or Post			State					Code									
	$\bigcup S$	AINT T	HOIV	IAS	5		NE		68	3410	ノ								
		IMPORTA	NT: SSN(	S) ML	IST BE EN	TERE	D BELO	W.			Hig	h Scho	ool Dis	strict C	ode				
	400	Social Security  OO	Number 620	4	Spous 400	1.0	oial Securit	y No.   6241		6	6	6	6	1	1	1	high	st be entered usir school codes be on page 17)	
(1	I) Farn	ner/Rancher	(2)	Activ	ve Military		(1) 🔲 🗅	eceased (firs	st nan	ne & date	of deat	h):						/ /	
		ral Filing St			-										_				
ת ח		∃Single ∫Married, fi		(3) _		_	separa	e-Spouse's	s S. S	5. No.:				_ ` ' ;			House		ildron l
		k if <b>YOU w</b> e		(1)	and Full Na		(2) <b>X</b>	Blind	2	<b>2b</b> Chec	k here	e if sor	neone	(5) (Suct				dependent ch can claim you	
2		USE was:		(3)	<b>65</b> or old		(4)	Blind				e as a			-	(5)		oan olalin you	j. !
		of Return																	
	(1)	Resident		(2) <u></u> (3) <u></u>	] Partial-y			rom Schedule	ш	-	,20	005 to				, 2	2005 (	attach Sched	ule III)
	4 Fede	eral exempt		· / L	_		`			federal	return	)						4	8
			If '	you e	ntered -0-	tax c	n: Fede	ral Form 1	040	EZ, line	10; F	ederal	Form	1040	A, line	28;			
			or Fed	eral F	orm 1040	, lines	s 44, 45,	and 60, se presidents	e S	pecial I	nstru	ctions	on pa	age 6.	Check	box	□-		
ש		ral adjusted	-					040EZ, lin	e 4;	Federa	Form	1040	A, line	e 21;				42,450	
		eral Form 10 aska standa						on line 2a		 Oh ahov							5	42,430	
5		nstructions;			-														
<u></u>		30 if single;					-	-		_	-	. 6		9,3	20				
ב ב	7 Total	itamizad da	duationo	(Fode	ral Farm	1040	line 40	ooo inat	v o.+i	iono)		7							
מ		itemized de and local i		•								. 7							
, III de		deducted I		•							,								
900	line 8	3; if you ded	ucted line	5b, s	ales tax,	on Fe	d. Sch.	A enter -0-	on	line 8 .		. 8							
	9 Nebr	aska itemiz	ed deduct	ions	(line 7 mir	nus lir	ne 8)					. 9							
1	0 Ente	r the amoun	nt from line	e 6 or	line 9, wh	nichev	ver is gre	eater (see	inst	ructions	s)						10	9,320	
1	1 Nehr	aska incom	e hefore a	ndiust	ments (lin	e 5 m	ninus lin	e 10)									11	33,130	
		stments inc		•				,									•••	00,100	
<u> </u>		edule I)										. 12							
1	Sche	stments dec edule I)										. 13							
ey.		amount on													tr.)				
1	-	ΓE: If line 12 <b>′aska tax ta</b>			-				-					-			14	33,130	
				(0		, bia	0 11110 12			), II 100	, triari		11101					00,100	
1 1	5 Nebr	aska incom	e tax (res	idents	s use Neb	r. Tax	Table; o	thers use	Neb	or. Sch.	III)	. 15		1,1	91				
		aska minim											41-						
<u>1</u>		I <b>Nebraska</b> Pay the amo						•									17	1,191	
	mic.	ay inc and	Jank HOIII														السلط	1,101	

			1 101	
18	Amount from line 17 (Total Nebraska tax)	18	1,191	
19	Nebraska personal exemption credit for residents only (\$103 per exemption		•	
	claimed on line 4). If line 5 is more than \$122,000 – married/joint; \$73,000 – single;			
	\$101,000 - head of household; \$61,000 - married-separate - see page 11			
	of instructions. Nonresidents and partial-year residents – enter -0-, and			
	complete line 66, Nebraska Schedule III			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the	1		
	other state's return). Check this box if reporting AMT credit			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/	1		
	Schedule 3 — see instructions)			
22	CDAA credit (see instructions)	1		
	Form 3800N nonrefundable credit (attach Form 3800N)	1		
	Form 829N credit (see instructions)	1		
	Nebraska dependent/child care credit, if line 5 is more than \$29,000	1		
	(see page 8 of instructions)			
	(cooping to a mention of )	$\Box$		
26	Total nonrefundable credits (add lines 19 through 25)	26	1,433	
	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your		,	
	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box:, and			
	attach federal return copy	27	0	
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,			
	1,715			
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and	1		
	any payments submitted with an extension request)			
30	Form 3800N refundable credit (attach Form 3800N)	†		
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less	†		
0.	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . <b>31</b>			
32	Beginning Farmer credit (attach certificate)	1		
02	beginning rainter create (attach continuate)	$\vdash$		
33	Total of lines 28, 29, 30, 31, and 32	33	1,715	
	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and		1,7.10	
04	Form 2210N is attached, check here: I. Include penalty in line 34 and show here: 99 \$	34		
	Total 22 for is allactica, creak fiero molade penalty in line 64 and show fiero. 55 \$\psi\$	04		
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you <b>OVERPAID</b>	35	1,715	
•	Think so to their than this 27, substact the 27 than the till difficult year		.,	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX			
		1		
37	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
٠.	Thougains and Endangered operior Fand Detailed or \$1.00 or more.	1		
38	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
		1		
39	Nebraska State Fair Foundation <b>CONTRIBUTION</b> of \$1.00 or more			
	Amount of line 35 you want <b>REFUNDED</b> to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for			
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.			
	For credit card payment check here and see page 5 of instructions	40	1,700	
	Expecting a Refund?	.0	.,	
	Have it sent directly to your bank account! (see instructions on page 10)			
/11		okina	2 = Savings	
416		JKIIIY	Z = Saviriys	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)		Direct	
44			Direct Deposit	
410	c Account Number 0 6 5 4 2 1 5 3		→ <sub>®</sub> Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank		4 to 2 min 1	
6	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of my knowledge and because in the control of the best of the best of the best of the control of the best of the best of the best of the control of the best of the bes	ellet, i	ıt is correct and complet	ie.
	ign			
n	ere Cignetius of Disperse if Other Then Tour	0.45	Dots	
Keep	Your Signature Date Signature of Preparer if Other Than Taxp	ayer	Date	
	eturn for records.  Converte Circumstate (if filling initially both must size)  Dayling Disparent		( )	
	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	



### NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

Attach additional pages if necessary

**FORM 1040N** Schedules I, II, and III 2005

Social Security Number

Name as Shown on Form 1040N

TEST U & MAY B GRASS

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

EST U & MAY B GRASS	400	00	6204
NEBRASKA SCHEDULE I—			
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial	-Year R	Residen	ts

PART A—Adjustments Increasing Federal AGI			
42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 42 a \$			
<ul> <li>b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):</li> <li>List type(s) and amount:</li> <li>42 b \$</li> </ul>			
List type(s) and amount: 42 b \$	42		
Entor the readit of line 124 fillings line 125			
43 Bonus depreciation add-back (see instructions)	43		
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179			
expense deduction \$ \$25,000 = \$ enter result on line 44	. 44		
45 Other adjustments increasing income (see page 13 instructions)	45		
<b>46</b> Total <b>adjustments increasing income</b> (total lines 42, 43, 44, and 45).	43		
Enter here and on line 12, Form 1040N	46		
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Neb	raska	booklet	
47 Chate in come have refused deducation (enter line 10. Federal Forms 1040	47		
47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47		
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
<b>3</b>			
List type(s) and amount: 48 a \$			
<b>b</b> List fund name, total dividend, and percent of <b>regulated investment company dividend(s) from</b>			
U.S. obligations:			
U.S. obligations:			
Enter total of lines 48a and 48b	48		
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):  List type(s) and amount:  Enter line 49 total:	49		
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)	. 50		
हैं <b>51</b> Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51		
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14			
of instructions)	52		
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income.			
List type(s) and amount:	53		
<b>54</b> Total <b>adjustments decreasing income</b> (total lines 47 through 53). Enter here and on line 13, Form 1040N	54		
NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR F		DENTS ONLY	
	ILSII	JEN13 ONEI	
<ul> <li>Complete a separate Schedule II for each state.</li> <li>A complete copy of the return filed with another state must be attached.</li> </ul>	NA/A	A OTATE III	
A complete copy of the return filed with another state must be attached.      If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: (IC)	JVVA	) SIAIE #	ı
55 Nebraska income tax (line 17, Form 1040N)	. 55	1,191	
other state)	. 56	17,500	
57 Calculated tax credit (see instructions)		,000	
·			
$\frac{\text{Line } 56}{\text{Line } 5 + \text{Line } 12 - \text{Line } 13 = \text{Total } 42,450 + 0} = \frac{17,500}{42,450} \times \text{Line } 55 = \frac{1,191}{42,450}$	57	491	
		000	
58 Tax due and paid to another state (do not enter amount withheld for the other state)	. 58	696	
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N	. 59	491	

<b>104</b>			rtment of the Treasury—Internal Revenue Service Individual Income Tax Return  [99] IRS Use Only—Do no	t write or	staple in this space.	
		_	the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20		MB No. 1545-0074	
Label		You	r first name and initial Last name		ocial security numb	ber
(See	Ļ	TE	EST E RATT	40	00:620:	5
instructions on page 16.)	A B		joint return, spouse's first name and initial Last name		e's social security n	_
Use the IRS	E L	١W	HARF B RATT	40	00,625	1
label.	Н		ne address (number and street). If you have a P.O. box, see page 16. Apt. no.	Y	ou <b>must</b> enter	_
Otherwise, please print	E R	45	52 MOUSETRAP CT	<b>A</b> y	our SSN(s) above.	. 🔼
or type.	Ē	1 - 1	, town or post office, state, and ZIP code. If you have a foreign address, see page 16.	Checkir	ng a box below will	not
Presidential			RANT NE 69140	change	your tax or refund.	
Election Camp	aign	► Cl	neck here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16)	· <u>X</u>	You X Spous	se
F::: Ot t-		1 [	Single 4 Head of household (with o	ualifying	g person). (See page	e 17.) l
Filing Statu	IS	2		child but	t not your dependent	t, ente
Check only		3 L	Married filing separately. Enter spouse's SSN above this child's name here. ►			
one box.			and full name here. ► 5 ☐ Qualifying widow(er) with	depen	dent child (see pag Boxes checked	je 18)
Exemption	6	6a	Yourself. If someone can claim you as a dependent, do not check box 6a  Spouse	}	on 6a and 6b	
Exemption	3	b c	(3) Dependent's (A) if gue	<u>· ·</u> J ifvina	No. of children on 6c who:	
		C	(2) Dependent S relationship to child for chi	d tax	• lived with you _	
			(1) First name Last name you credit (see pa	ge 19)	<ul> <li>did not live with you due to divorce</li> </ul>	
If more than fo	our				or separation (see page 20)	
dependents, s	ee				Dependents on 6c	
page 19.				-	not entered above _	
		d	Total number of exemptions claimed		Add numbers on lines above ▶	2
		7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	3,100	
Income		8а	Taxable interest. Attach Schedule B if required	8a	390	
Attach Form(s	4	b	Tax-exempt interest. Do not include on line 8a 8b			
W-2 here. Also		9a	Ordinary dividends. Attach Schedule B if required	9a		
attach Forms W-2G and		b	Qualified dividends (see page 23)			
1099-R if tax		10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	2,000	
was withheld.		11	Alimony received	11	10.100	
		12	Business income or (loss). Attach Schedule C or C-EZ	12	19,400	
		13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ □	13		
If you did not		14	Other gains or (losses). Attach Form 4797	14		
get a W-2, see page 22.		15a	IRA distributions 15a b Taxable amount (see page 25)	15b		
		16a	(**)	16b		
Enclose, but d		17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
payment. Also		18	Farm income or (loss). Attach Schedule F	18		
please use		19	Unemployment compensation	20b		
Form 1040-V.	/ /	20a 21	Social security benefits . Let use type and amount (see page 27)  Other income. List type and amount (see page 29)	21		
		22	Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	22	24,890	
	7	23	Educator expenses (see page 29) 23		,	
Adjusted		24	Certain business expenses of reservists, performing artists, and			
Gross			fee-basis government officials. Attach Form 2106 or 2106-EZ			
Income		25	Health savings account deduction. Attach Form 8889 25			
		26	Moving expenses. Attach Form 3903			
		27	One-half of self-employment tax. Attach Schedule SE 27 1,371	_		
		28	Self-employed SEP, SIMPLE, and qualified plans 28			
		29	Self-employed health insurance deduction (see page 30)	-		
		30	Penalty on early withdrawal of savings			
		31a	Alimony paid <b>b</b> Recipient's SSN ▶   31a			
		32	IRA deduction (see page 31)			
		33	Student loan interest deduction (see page 50)			
		34	Tullion and lees deduction (see page 64)			
		35 36	Domestic production activities deduction. Attach Form 8903  Add lines 23 through 31a and 32 through 35	36	1,371	
		37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b>	37	23,519	

Toy and	38	Amount from line 37 (adjusted gross income)	38	23,519	
Tax and	39a	Check ∫ ☐ You were born before January 2, 1941, ☐ Blind. ☐ Total boxes		,	
Credits	oou	if: ☐ Spouse was born before January 2, 1941, ☐ Blind.   Checked ▶ 39a ☐			
Ot and and	) h	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here ▶39b □			
Standard Deduction	b		40	11,225	
for—	40 Г	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	41	12,294	
People who	41	Subtract line 40 from line 38	71	12,201	
checked any	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,	40	6,400	
box on line 39a or 39b <b>or</b>		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	5,894	
who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	588	
claimed as a dependent,	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	300	
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	500	
All others:	46	Add lines 44 and 45	46	588	
Single or	47	Foreign tax credit. Attach Form 1116 if required 47			
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441			
\$5,000	49	Credit for the elderly or the disabled. Attach Schedule R .			
Married filing	50	Education credits. Attach Form 8863			
jointly or	51	Retirement savings contributions credit. Attach Form 8880.			
Qualifying widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52			
\$10,000	53	Adoption credit. Attach Form 8839			
Head of	54	Credits from: a Form 8396 b Form 8859 54			
household,	55	Other credits. Check applicable box(es): a  Form 3800			
\$7,300	33	b ☐ Form 8801			
	56	Add lines 47 through 55. These are your total credits	56	0	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	588	
			58	2,741	
Other	58	Self-employment tax. Attach Schedule SE	59	2,171	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137			
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60		
	61	Advance earned income credit payments from Form(s) W-2	61		
	62	Household employment taxes. Attach Schedule H	62	0.000	
	63	Add lines 57 through 62. This is your total tax	63	3,329	
<b>Payments</b>	64	Federal income tax withheld from Forms W-2 and 1099 64 300			
	65	2005 estimated tax payments and amount applied from 2004 return 65 3,000			
If you have a	_66a	Earned income credit (EIC)			
qualifying child, attach	b	Nontaxable combat pay election ▶ 66b			
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)			
	68	Additional child tax credit. Attach Form 8812 68			
	69	Amount paid with request for extension to file (see page 59) 69			
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70			
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments ▶	71	3,300	
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b>	72		
Direct deposit?	73a	Amount of line 72 you want <b>refunded to you</b>	73a		
0	▶ b	Routing number			
and fill in 73b,	▶ d	Account number			
73c, and 73d.	74	Amount of line 72 you want applied to your 2006 estimated tax   74			
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ▶	75	29	
You Owe	76	Estimated tax penalty (see page 60)			
	Do	you want to allow another person to discuss this return with the IRS (see page 61)? X Yes. (	Comple	ete the following.	□No
Third Party					
Designee	De:	signee's John Doe Phone no. ► (888) 555-1111 Personal identific number (PIN)	ation I	1 1 1 2	2 2
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	to the	best of my knowledge	and
Here	bel	ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whether they are true, correct, and complete.	nich pre	parer has any knowled	ge.
	Yo	ur signature Date Your occupation	Dayti	me phone number	
Joint return? See page 17.		PAINTER	<b> </b> ,	)	
Кеер а сору	Sn	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation	(	,	
for your records.	<b>J</b>	CLERK			
		Date	Dron	arer's SSN or PTIN	
Paid		Check if	гтер	aici S JOIN UI FIIN	
Preparer's		, and an analysis in	<u>.</u>		
Use Only	you	n's name (or EIN urs if self-employed),	1	`	
::ij	ádi	tress and ZIP code	(	1	

### **SCHEDULES A&B**

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

(Schedule B is on back)

**Schedule A—Itemized Deductions** 

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Attachment Sequence No. **07** 

OMB No. 1545-0074

Name(s) shown or	n Form	TEST E & WHARF B RATT		r social security number 00 00 6205
Medical and Dental Expenses	1 2 3 4	Caution. Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see page A-2)	4	355
Taxes You Paid (See page A-2.)	5 6 7 8	State and local (check only one box):  a  Income taxes, or  b  General sales taxes (see page A-3)  Real estate taxes (see page A-5)  Personal property taxes  Other taxes. List type and amount		
Interest You Paid (See page A-5.)	9 10 11	Add lines 5 through 8	9	3,830
Note. Personal interest is not deductible.	12 13 14	Points not reported to you on Form 1098. See page A-6 for special rules	14	6,740
Gifts to Charity	15a	Total gifts by cash or check. If you made any gift of \$250 or more, see page A-6		,
If you made a gift and got a benefit for it, see page A-6.	15b	Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see instructions)		
	16 17 18	Other than by cash or check. If any gift of \$250 or more, see page A-6. You <b>must</b> attach Form 8283 if over \$500 Carryover from prior year	18	300
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	19	
Job Expenses and Certain Miscellaneous Deductions (See page A-8.)	21 22	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶ 20  Tax preparation fees	-	
	23 24 25 26	Add lines 20 through 22	26	
Other Miscellaneous Deductions	27	Other—from list on page A-8. List type and amount ▶	27	
Total Itemized Deductions	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?  No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.  Yes. Your deduction may be limited. See page A-9 for the amount to enter.	28	11,225
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here		

		1					10
a Control number	22222	Void	For Official Use				
			OMB No. 1545-0	800			
b Employer identification number				1 Wa	iges, tips, other compensation		ax withheld
02-9871234					3,100	300	
c Employer's name, address, and				3 So	cial security wages	4 Social security ta	x withheld
ABC GROCE	RY			W SHAPE	3,100	192	
123 MAIN ST				5 Me	edicare wages and tips	6 Medicare tax with	held
					3,100	45	
GRANT, NE 6	9140			7 So	cial security tips	8 Allocated tips	
,				0 1	FIG	40 D	
d Employee's social security number 400-00-6251	per			9 Ad	vance EIC payment	10 Dependent care l	penerits
e Employee's first name and initia	Last name			11 No	onqualified plans	12a See instructions t	ior hov 12
WHARF B	RAT	т		11 140	riqualifed plans	o d	01 DOX 12
XXI 1\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\				13 Statut	ory Retirement Third-party	12b	
452 MOUSET	RAP CT			emplo	yée plan sick pay	000	
	01.40			14 Ot	her L	12c	
GRANT, NE 6	9140					Cod	
						12d	
						C o d	
f Employee's address and ZIP co	de						
15 State Employer's state ID num	nber 16 Sta	ate wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE 5154021	3	3,100	240				
		•					

Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

department of revenue

## NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2005 through December 31, 2005 or other taxable year:

2005 , 2005 through

**FORM 1040N** 

•Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

ŧ		First Name(s) and Initial(s)	Last Name							
Please Type or Print		TEST E & WHARF B RATT								
Vpe	:   Ē	Current Home Address (Number and Street or Rural Ro	oute and Box Number)							
ease	ŀ	452 MOUSETRAP CT L HERE								
ď		City, Town, or Post Office State	•	Code						
	(	GRANT NE	69140	)						
IMPORTANT: SSN(S) MUST BE ENTERED BELOW. High School District Code										
		Your Social Security Number Spouse's So	ocial Security No.			0 0	0 (	hic	ust be entered u h school codes	
_		400 00 6205 400	00   6251	6 8	6	8 0	2 (		g on page 17)	
	(1)	Farmer/Rancher (2) Active Military	(1) Deceased (first nar	ne & date of dea	th):				/	/
_	1	Federal Filing Status							/	
H		(1) Single (3) Married, filin	g separate – Spouse's S. S	B. No.:		(4)	Head	of Hou	sehold	
Ι_	0-	(2) Married, filing joint and Full Name	(0) □ DI: 1	No. a		(5)			h dependent	
-OLD	2a	Check if <b>YOU were</b> : (1)  65 or older SPOUSE was: (3) 65 or older	(2) ☐ Blind (4) ☐ Blind			meone (such a dependent:	•	_	) can claim yo	ou or
-	3	Type of Return	(1)	your opout	<i>50 40 t</i>	а аоронаона	(0)			
		(1) X Resident (2) Partial-year		- ,2	005 to	-		, 2005	(attach Sche	edule III)
_		(3) Nonresident	(attach Schedule III)							
	4	Federal exemptions (number of exemptions	claimed on your 2005	federal return	ı)					4 2
		If you entered -0- tax	on: Federal Form 1040	EZ, line 10; F	edera	I Form 1040 <i>A</i>	, line 28	3;		
		or Federal Form 1040, line	es 44, 45, and 60, see S s and nonresidents mu	pecial Instru	ctions	on page 6. (	Check bo	ox 🔲.		
L	5	Federal adjusted gross income (AGI) (Federal					duie III	•,		
ere	J	Federal Form 1040, line 37)						. 5	23,51	9
of W-2 Here	6	Nebraska standard deduction (if you checked	l any box on line 2a or						,	'
		see instructions; otherwise, enter 8,320 if ma				8,32	20			
Cop/ _		\$4,980 if single; \$7,300 if head of household;	or \$4,760 if married-se	eparate)	. 6	0,02	-0			
State	7	Total itemized deductions (Federal Form 104	0, line 40 –see instruct	ions)	. 7	11,22	25			
Attach S	8	State and local income taxes (Federal Form								
e Att		If you deducted line 5a, state income tax, on line 8; if you deducted line 5b, sales tax, on F	•		0	24	10			
ease		line o, ii you deducted line ob, sales tax, on r	ed. Sch. A enter -0- on	iiile o	8					
<u>-</u>	9	Nebraska itemized deductions (line 7 minus l	ine 8)		. 9	10,98	35			
	40			r. \				4.0	10.00	5
	10	Enter the amount from line 6 or line 9, which	ever is greater (see inst	ructions)				. 10	10,98	5
	11	Nebraska income before adjustments (line 5	minus line 10)					. 11	12,53	4
	12	Adjustments increasing federal AGI (line 46,							,	
lere	40	Schedule I)			12					
der	13	Adjustments decreasing federal AGI (line 54, Schedule I)			. 13	2,69	92			
or Money Order Here		If the amount on line 13 is <b>ONLY</b> for a state in								
Mone		(NOTE: If line 12 is zero (-0-), and you check	-						0.04	
ō	14	Nebraska tax table income (enter line 11 pl	us line 12 minus line 13	3). If less thar	า -0-, ∈	enter -0		. 14	9,84	2
Chec	15	Nebraska income tax (residents use Nebr. Ta	x Table: others use Net	or, Sch. III).	15	3	11			
ach (		(00.00.100.110								
		Nebraska minimum or other tax (Forms 6251								
lease	17	Total Nebraska tax before personal exempti						. 17	31	1
<u> </u>		line. Pay the amount from line 34							BSE SIDE	

18	Amount from line 17 (Total Nebraska tax)	. 18	311	_
	Nebraska <b>personal exemption credit for residents only</b> (\$103 per exemption	177	0111	_
	claimed on line 4). If line 5 is more than \$122,000 – married/joint; \$73,000 – single;			
	\$101,000 – head of household; \$61,000 – married-separate – see page 11			
	of instructions. Nonresidents and partial-year residents – enter -0-, and			
	complete line 66, Nebraska Schedule III			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the			
_	other state's return). Check this box if reporting AMT credit20			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/			
	Schedule 3 — see instructions)			
22	CDAA credit (see instructions)			
	Form 3800N nonrefundable credit (attach Form 3800N)			
	Form 829N credit (see instructions)			
	Nebraska dependent/child care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)			
			200	
26	Total nonrefundable credits (add lines 19 through 25)	. 26	206	
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your			
	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: $\square$ , and	ı	405	
	attach federal return copy	27	105	
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,			
	1099-MISC, or 14N)			
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and			
	any payments submitted with an extension request)			
	Form 3800N refundable credit (attach Form 3800N)			
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . 31			
32	Beginning Farmer credit (attach certificate)			_
			240	
	Total of lines 28, 29, 30, 31, and 32	. 33	240	_
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and			
	Form 2210N is attached, check here: . Include penalty in line 34 and show here: 99\$	_ 34		_
٥.	If the OO is made there lies O7, subtract lies O7 from the OO. This is the assessment of OVERDAID	0.5	135	
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you <b>OVERPAID</b>	. 35	100	_
26	Amount of line 25 year went ADDI IED TO YOUR 2006 ESTIMATED TAY			
30	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	_		
37	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more ( <b>37</b> )			
31	Thorigame and Endangered Species I and BONATION of \$1.00 of more	$\dashv$		
38	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
00	The stable delining in interior of the stable of the stabl			
39	Nebraska State Fair Foundation <b>CONTRIBUTION</b> of \$1.00 or more			
	Amount of line 35 you want <b>REFUNDED</b> to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for			_
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.			
	For credit card payment check here and see page 5 of instructions	40	125	
	Expecting a Refund?			
	Have it sent directly to your bank account! (see instructions on page 10)			
41	a Routing Number 1 = Ch	ecking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	_		
	use an actual check or savings account number, not a deposit slip)		Direct Deposit	
41	c Account Number		Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes bla	nk.)		
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and	belief, i	t is correct and complete.	
	ign			
h	ere			
Keep	Your Signature Date Signature of Preparer if Other Than Tax	payer	Date	
this r	eturn for records.		( )	
	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	



## NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N Schedules I, II, and III 2005

00

6205

Name as Shown on Form 1040N

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INS

Social Security Number

400

EST E & WHARF B RATT	
NEBRASKA SCHEDULE I—	

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia  • Attach additional pages if necessary	al-Ye	ar Residents	
PART A — Adjustments Increasing Federal AGI			
42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:  List type(s) and total amount:			
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):  List type(s) and amount:  Enter the result of line 42a minus line 42b  42 b \$	42		
<ul><li>43 Bonus depreciation add-back (see instructions)</li></ul>	. 43		
expense deduction \$ \$25,000 = \$ enter result on line 44			
<ul> <li>45 Other adjustments increasing income (see page 13 instructions).</li> <li>46 Total adjustments increasing income (total lines 42, 43, 44, and 45).</li> <li>Enter here and on line 12, Form 1040N</li> </ul>			
PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 13-14 of the Net	oraska	, booklet	
47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)		2,000	
List type(s) and amount:	-		
U.S. obligations: x% = 48 b \$ Total dividend: \$ x% = 48 b \$	. 48		
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):  List type(s) and amount: Enter line 49 total:	. 49		
<b>50</b> Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)		500	
<ul> <li>51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)</li> <li>52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)</li> </ul>	. 51	500 192	
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount:	53	102	
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N  NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR F	54 RESI	2,692	,
Complete a separate Schedule II for each state.     A complete copy of the return filed with another state must be attached.     If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:	ILO:		
55 Nebraska income tax (line 17, Form 1040N)	. 55		
<ul><li>56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)</li><li>57 Calculated tax credit (see instructions)</li></ul>	. 56		
Line 56 Line 5 + Line 12 - Line 13 = Total + - = - x Line 55	57		
58 Tax due and paid to another state (do not enter amount withheld for the other state)	. 58		
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N	. 59		

- 8. Interest on federal income tax refunds,
- 9. Farmers Home Administration,
- 10. New Community debentures,
- 11. Merchant Marine bonds,
- 12. Ship Financing bonds,
- 13. U.S. Merchant Marine Ship notes,
- 14. U.S. Merchant Marine Offshore Ship Services notes,
- 15. Federal Home Loan Mortgage Corporation,
- 16. World Bank,
- International Bank for Reconstruction and Development bonds,
- 18. Asian Development Bank notes and bonds,
- 19. Inter-American Development Bank bonds,
- 20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
- 21. Bankers' Acceptance,
- 22. Certificates of Deposit,
- 23. Penn Central Transportation certificates,
- 24. Federal Financing Bank,
- 25. Federal National Mortgage Association (FNMA's),
- 26. Federal Mortgage Corporation (FMC's)
- 27. Government National Mortgage Association (GNMA's),
- 28. Chrysler Corporation secured notes,
- 29. Lockheed convertible bonds, and
- 30. Washington Metropolitan Area Transit Authority bonds.

**LINE 48b. GOVERNMENT MONEY MARKET OR MUTUAL FUNDS.** Certain government money market or
mutual funds issued by regulated investment companies claim
to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations.** To claim a deduction on line 48b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 48b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

Repurchase agreements. Interest income from repurchase agreements involving U.S. government obligations is not deductible as U.S. government interest, and cannot be taken as an adjustment decreasing federal adjusted gross income on line 48. Capital gains from the sale of U.S. government obligations are not deductible.

**LINE 49. RAILROAD RETIREMENT BOARD PENSION PAYMENTS.** List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

#### LINE 50. SPECIAL CAPITAL GAINS DEDUCTION.

Nebraska resident individuals may elect to deduct from their adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 50.

**LINE 51. NEBRASKA COLLEGE SAVINGS PLAN.** Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions

made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is \$1,000 (\$500 married filing separately). You cannot deduct contributions made to other states' plans on line 51. Only the account owner may claim this deduction.

**Donations, gifts, and grants** to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on Line 51. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 52. BONUS DEPRECIATION SUBTRACTION. Use the worksheet below to compute the amount to report on line 52 of Nebraska Schedule I. For any bonus depreciation added back on a Nebraska return for tax years 2000, 2001, and/or 2002, you can claim a deduction from income for tax year 2005 equal to 20 percent of the total amount previously added back.

LINE 52 WORKSHEE	Г	
		Bonus Depreciation
Tax Year		Add-Back
2000	\$	0
2001	\$	360
2002	\$_	600
Total	\$_	960
Multiply by		(20%) .20
Amount to report on line 52	\$_	192

**LINE 53**. Enter any other allowable adjustments decreasing federal adjusted gross income. E-filers are limited to claiming only those deductions listed below. Allowable deductions for paper filers may include, but are not limited to:

S Corporation and Limited Liability Company non-Nebraska income. Income from an S corporation or limited liability company that is not from Nebraska sources is deductible on line 53. Attach Schedule K-1 received from the S corporation or limited liability company together with a copy of the Nebraska apportionment factor of the S corporation or limited liability company. Partnerships, LLP's, and other similar entities are not allowed a deduction for income from another state.

Nonresident military servicemember active duty pay. Nonresident military families who file married joint federal returns may elect to file a Nebraska married joint return and can deduct any nonresident military service compensation included in the servicemember's federal adjusted gross income. Write "Nonresident military service compensation" together with the amount being deducted on line 53. The 2005 Form W-2 issued by the armed forces to the servicemember is to be attached to Form 1040N.

Native American Indian reservation income. Native American Indians residing on a Nebraska Native American Indian reservation with income derived from sources within the boundaries of the reservation may deduct such income on line 53.

**Claim of right repayment.** A taxpayer who is required on a federal return to take a credit for a claim of right repayment may deduct the amount of the repayment on line 53.

**Nebraska net operating loss carryforward.** A Nebraska net operating loss from an earlier year which is available for carryforward to 2005 is deducted on line 53.

**Nebraska ag revenue and federally taxable NIFA bonds.** Income from bonds which are subject to federal income tax but exempt from Nebraska tax by Nebraska law is deducted on line 53. List the name of the bond(s).

<b>1040</b>		internal of the Treasury—Internal Revenue So I. Individual Income Tax Ret		(99)	IRS Use (	nlv—Do no	ot write or	staple in this space.			
	_	the year Jan. 1-Dec. 31, 2005, or other tax year begin		5, ending		20		MB No. 1545-0074			
Label	_		Last name	-,	,	-		ocial security num			
(See L							400 00 6206				
instructions A B			Last name					e's social security r			
on page 16.) Use the IRS			KEY			į		00.00.626			
label.	Но	me address (number and street). If you have a	P.O. box, see page 16		Apt. no		_ Y	ou <b>must</b> enter	_		
please print B		614 STOCK RD					<b>A</b> y	our SSN(s) above	. <b>A</b>		
or type.		y, town or post office, state, and ZIP code. If yi $ENDER$ $NE$ $6804$		ess, see p	age 16.	J		ng a box below wil			
Presidential Election Campaign		heck here if you, or your spouse if filing j	-	o to this t	fund (see n	aga 16)	-	your tax or refund			
Licotion Campaign		_		$\overline{}$				•			
Filing Status	1 L 2	<ul><li>✓ Single</li><li>✓ Married filing jointly (even if only one l</li></ul>						g person). (See pag t not your depender			
Check only	3 [	Married filing separately. Enter spouse	,		child's name		orma ba	thot your deponder	it, oritor		
one box.	3 1	and full name here. ►					n depen	dent child (see pag	ge 18)		
	6a	X Yourself. If someone can claim you	ı as a dependent. <b>d</b> e	o not che	ck box 6a		1	Boxes checked on 6a and 6b	2		
Exemptions	b	X Spouse					}	No. of children			
•	С	Dependents:	(2) Dependent's		Dependent's	(4) v if qua		on 6c who:  • lived with you	2		
		(1) First name Last name	social security number	er litera	tionship to you	child for ch credit (see p		did not live with			
		AMY KEY	400 00 626	32 DAU	JGHTER	✓		you due to divorce or separation	;		
If more than four dependents, see		BOB KEY	400   00   626	3 SOI	V	✓		(see page 20)			
page 19.								Dependents on 6c not entered above			
								Add numbers on	1		
	d	Total number of exemptions claimed						lines above ▶	4		
Income	7	Wages, salaries, tips, etc. Attach Form(s					7	157,000	+		
IIICOIIIE	8a	Taxable interest. Attach Schedule B if r					8a		+		
Attach Form(s) W-2 here. Also	b 9a	<b>Tax-exempt</b> interest. <b>Do not</b> include on Ordinary dividends. Attach Schedule B i		8b			9a				
attach Forms				9b		·	Ja				
W-2G and	b 10	Taxable refunds, credits, or offsets of st	tate and local incom		200 0000 2	2)	10				
1099-R if tax was withheld.	11	Alimony received	tate and local incom	ie taxes (	see page 2	)	11				
	12	Business income or (loss). Attach Scheo	dule C or C-E7				12	360	1		
	13	Capital gain or (loss). Attach Schedule I		equired (	check here	<b>▶</b> □	13				
If you did not	14	Other gains or (losses). Attach Form 479		oquii ou, i	orioon rioro	_	14				
get a W-2,	15a	IRA distributions 15a		Taxable a	mount (see p	age 25)	15b				
see page 22.	16a	10-			mount (see p	,	16b				
Enclose, but do	17	Rental real estate, royalties, partnerships				,	17				
not attach, any	18	Farm income or (loss). Attach Schedule					18				
payment. Also, please use	19	Unemployment compensation					19				
Form 1040-V.	20a	Social security benefits . 20a	b	Taxable a	mount (see p	age 27)	20b				
	21	Other income. List type and amount (se	,				21	155.000			
	22	Add the amounts in the far right column for	or lines 7 through 21.		our <b>total inc</b>	ome ►	22	157,360			
Adjusted	23	Educator expenses (see page 29) .		23			_				
Gross	24	Certain business expenses of reservists, per	•	04							
Income		fee-basis government officials. Attach Form		24			-				
IIICOIIIE	25	Health savings account deduction. Attac		25 26			_				
	26	• .		27							
	27	One-half of self-employment tax. Attach		28							
	28	Self-employed SEP, SIMPLE, and qualif		29							
	29 30	Self-employed health insurance deducti Penalty on early withdrawal of savings		30							
	30 31a	Alimony paid <b>b</b> Recipient's SSN ▶		31a							
	32	IRA deduction (see page 31)		32							
	33	Student loan interest deduction (see page 31)		33							
	34	Tuition and fees deduction (see page 34	• ,	34							
	35	Domestic production activities deduction.	•	35							
	36	Add lines 23 through 31a and 32 through					36				
	37	Subtract line 36 from line 22. This is you	•				37	157 360			

Form 1040 (2005)				Page 2
Tax and Credits	38 39a	Amount from line 37 (adjusted gross income)	38	157,360
Standard Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here ▶39b □	]	10,000
for—	_40 「41	Itemized deductions (from Schedule A) or your standard deduction (see left margin) Subtract line 40 from line 38	40	147,360
People who checked any	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,		, , , , , , , , , , , , , , , , ,
box on line 39a or 39b <b>or</b>		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	12,800
who can be claimed as a	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	134,560 27,408
dependent,	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44 45	27,400
<ul><li>see page 36.</li><li>All others:</li></ul>	45 46	Alternative minimum tax (see page 39). Attach Form 6251	46	27,408
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441 48 1,200	-	
\$5,000	49	Credit for the elderly or the disabled. Attach Schedule R . 49	-	
Married filing jointly or	50 51	Education credits. Attach Form 8863		
Qualifying widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52 0		
\$10,000	53	Adoption credit. Attach Form 8839		
Head of household,	54	Credits from: <b>a</b> ☐ Form 8396 <b>b</b> ☐ Form 8859	_	
\$7,300	55	Other credits. Check applicable box(es): a $\square$ Form 3800 b $\square$ Form 8801 c $\square$ Form		
	56	b X Form 8801 c Form	56	2,000
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	25,408
Other	58	Self-employment tax. Attach Schedule SE	58	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61 62	Advance earned income credit payments from Form(s) W-2	62	
	63	Add lines 57 through 62. This is your <b>total tax</b>	63	25,408
<b>Payments</b>	64	Federal income tax withheld from Forms W-2 and 1099 64 27,110	-	
If you have a	65	2005 estimated tax payments and amount applied from 2004 return  Earned income credit (EIC)		
qualifying	_66a b	Nontaxable combat pay election   66b		
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)  67		
	68	Additional child tax credit. Attach Form 8812	-	
	69 70	Amount paid with request for extension to file (see page 59)  Payments from: a  Form 2439 b  Form 4136 c  Form 8885 .	-	
	71	Add lines 64, 65, 66a, and 67 through 70. These are your <b>total payments</b>	71	27,110
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b>	72	1,702
Direct deposit?	73a	Amount of line 72 you want <b>refunded to you</b>	73a	1,702
See page 59 and fill in 73b,	▶ b	Routing number 1 0 4 9 0 3 1 3 9 ▶ c Type: ☐ Checking ☒ Savings		
73c, and 73d.	► d 74	Account number 2 9 1 5 9 4		
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	
You Owe	76	Estimated tax penalty (see page 60)		
Third Party		you want to allow another person to discuss this return with the IRS (see page 61)?   Yes.		te the following. 🔼 No
Designee	De: nar	signee's Phone Personal identifi no. ▶ ( ) number (PIN)	cation	<u> </u>
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, ar ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of v		
Here		ur signature   Date   Your occupation		me phone number
Joint return? See page 17.		CLERK	(40	2) 555-0001
Keep a copy for your	Spe	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation  CFO		27 000 0001
records.		Date	Pren	arer's SSN or PTIN
Paid		Parer's PILING AS SURVIVING SPOUSE Check if self-employed		
Preparer's Use Only		m's name (or EIN rs if self-employed),		
USE UIIIY		dress, and ZIP code Phone no.	(	)

a Control number	55555	Void	For Official Use OMB No. 1545-0		•			
b Employer identification number 85-1111019		1		1 V	Vages, tips, other compensation 21,000	2 Fee	deral income	
c Employer's name, address, and NEBRASKA D		DS		3 9	Social security wages 21,000	<b>4</b> So	cial security to 1,30	
1250 DOLLAF	5 N	Medicare wages and tips 21,000	6 Me	edicare tax wit	hheld )5			
PENDER, NE	68047			7 9	Social security tips	8 Alle	ocated tips	
d Employee's social security num 400-00-6206	ber			9 A	Advance EIC payment	10 De	pendent care	benefits
e Employee's first name and initia	Last name				Nonqualified plans	12a Se	e instructions	for box 12
1614 STOCK	ROAD			13 Statutory employee Patirement Sick pay Sick p				
PENDER, NE	68047			14 Other 12c				
f Employee's address and ZIP co	ode					12d		
15 State Employer's state ID nun	100000	ate wages, tips, etc.	17 State incom	ie tax	18 Local wages, tips, etc.	19 Local i	ncome tax	20 Locality name
								11 months of 11 months of 11 months

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction

Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

a Control number	55555	Void	For Official Use OMB No. 1545-0					12
b Employer identification number 85-1234589				1 W	ages, tips, other compensation 136,000	2	Federal income t	
c Employer's name, address, and WEST POINT M		ΓURING		<b>3</b> Sc	90,000	4	Social security ta 5,58	50 March 12 March 2, 1110 March 200
123 MAIN STF				5 Medicare wages and tips 6 Medicare tax with 136,000 1,97				The second second
WEST POINT,	NE 6878	8		7 Sc	ocial security tips	8	Allocated tips	
d Employee's social security numl 400-00-6261	per			9 Ad	dvance EIC payment	10	Dependent care	benefits
e Employee's first name and initia	The state of the s				onqualified plans	12a	See instructions	for box 12
1614 STOCK	RD			13 Statut emple	tory Retirement Third-party byee plan sick pay	12b		
PENDER, NE	68047			14 Other 12c				
						12d		
f Employee's address and ZIP co	de							
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		te wages, tips, etc. 6,000	17 State incom 6,70	_	18 Local wages, tips, etc.	19 Loc	al income tax	20 Locality name

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction

Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

### **Child and Dependent Care Expenses**

► Attach to Form 1040.

See separate instructions.

OMB No. 1545-0068 Attachment Sequence No. 21

Department of the Treasury Internal Revenue Service

Your social security number

#### Name(s) shown on Form 1040 TEST L & CAROLEEN R KEY 400 00 6206

Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions.

Persons or Organizations Who Provided the Care—You must complete this part

Dependent Care Benefits

Qualifying Person(s)

Qualified Expenses

(c) Qualified expenses you

Par		re space, use the bottom of page 2.)	omplete this part.	
1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Α	BC DAYCARE	1624 STOCK RD PENDER NE 68047	47-1234567	2,000
V	/EE ONES	1634 STOCK RD PENDER NE 68047	47-2345678	800

Complete only Part II below. No Did you receive dependent care benefits? Complete Part III on the back next. Yes

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

Pa	rt II Credit for Child and Dependent Care Expenses
2	Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

First		Last	security number	iai	incurred and paid in 2005 for person listed in column (a	
	AMY	KEY	400 00 6262		3,000	
	BOB	KEY	400 00 6263		3,000	
3	Add the amounts in column (concerns on \$6,000 for two or moline 32	3	6,000			
1	Enter your earned income Se	eo instructions		4	21.000	

- Enter your **earned income**. See instructions If married filing jointly, enter your spouse's earned income (if your spouse was a student 136,000 5 or was disabled, see the instructions); all others, enter the amount from line 4 6,000 6 6 Enter the **smallest** of line 3, 4, or 5 . . . . .
- Enter the amount from Form 1040, line 38

(a) Qualifying person's name

## Enter on line 8 the decimal amount shown below that applies to the amount on line 7

Over         But not over         Decimal amount is         Over         But not over         Decimal amount is           \$0—15,000         .35         \$29,000—31,000         .27           15,000—17,000         .34         31,000—33,000         .26           17,000—19,000         .33         33,000—35,000         .25         8           19,000—21,000         .32         35,000—37,000         .24           21,000—23,000         .31         37,000—39,000         .23	If line 7	7 is:		If line 7	is:				
15,000—17,000     .34     31,000—33,000     .26       17,000—19,000     .33     33,000—35,000     .25     8       19,000—21,000     .32     35,000—37,000     .24	Over			Over					
17,000—19,000     .33     33,000—35,000     .25     8       19,000—21,000     .32     35,000—37,000     .24	\$0-	—15,000	.35	\$29,000-	-31,000	.27			
19,000—21,000 .32 35,000—37,000 .24	15,000-	<b>—</b> 17,000	.34	31,000-	-33,000	.26			
	17,000-	—19,000	.33	33,000-	-35,000	.25	8	X	. 20
21,000—23,000 .31 37,000—39,000 .23	19,000-	-21,000	.32	35,000-	-37,000	.24			
	21,000-	-23,000	.31	37,000-	-39,000	.23			
23,000—25,000 .30 39,000—41,000 .22	23,000-	-25,000	.30	39,000-	-41,000	.22			
25,000—27,000 .29 41,000—43,000 .21	25,000-	-27,000	.29	41,000-	-43,000	.21			
27,000—29,000 .28 43,000—No limit .20	27,000-	-29,000	.28	43,000-	-No limit	.20			
1 40,000 NO IIIIIL 120				.,					
ling 6 by the decimal amount on line 8. If you naid 2004 expenses in 2005, see		•	cimai amount on iint	e o. ii you paid i	2004 expen	Ses III 2005, See	9	1,200	
y line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see							10	27,408	

9 Ν Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47. 10 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 11

here and on Form 1040, line 48

1,200

Form 2441 (2005) Page **2** 

Pa	rt III Dependent Care Benefits			_
12 13 14 15 16 17 18	Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.  Enter the amount forfeited, if any (see the instructions)  Subtract line 13 from line 12  Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s)  Enter the smaller of line 14 or 15  Enter your earned income. See instructions  Enter the amount shown below that applies to you.  If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).  If married filing separately, see the instructions for the amount to enter.  All others, enter the amount from line 17.  Enter the smallest of line 16, 17, or 18  Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-  Subtract line 20 from line 14.	12 13 14 20		
22	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18)	22		
23 24 25 26 27	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions).  Enter the smaller of line 19 or 22.  Enter the amount from line 23.  Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0  Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	23 26 27		_
	To claim the child and dependent care			
28	credit, complete lines 28–32 below.  Enter \$3,000 (\$6,000 if two or more qualifying persons)	28		_
29	Add lines 23 and 26	29		_
30 31	Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception</b> . If you paid 2004 expenses in 2005, see the instructions for line 9 Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	30		
32	Enter the <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32		
	Printed on recycled paper		Form <b>2441</b> (200	)5

PROVIDER	ADDRESS	FEIN	<b>AMOUNT</b>
KID WORLD	1644 STOCK RD		
	PENDER NE 68047	47-3456789	2,200
XYZ DAYCARE	1654 STOCK RD PENDER NE 68047	47-9876543	1,000

## Form **8801**

Department of the Treasury Internal Revenue Service (99)

## Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

See instructions on pages 3 and 4.Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2005
Attachment Sequence No. 74

Name(s) shown on return

## TEST L & CAROLEEN KEY

**Net Minimum Tax on Exclusion Items** 

Identifying number 400-00-6206

		4	0
1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	2	0
2	Enter adjustments and preferences treated as exclusion items (see instructions)	3	( 0 )
3	Minimum tax credit net operating loss deduction (see instructions)	-	( 0 )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2004, see instructions	4	0
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	
11	• If <b>for 2004</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here.	11	
12	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result.  Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55	14	
17	Efficient the amount from your 2004 Form 6231, line 34, or 2004 Form 1041, Goriedate I, line 33		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	0
Pa	rt II Minimum Tax Credit and Carryforward to 2006		
16	Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56	16	0
17	Enter the amount from line 15 above	17	Ö
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	0
19		19	800
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed		
	qualified electric vehicle credit (see instructions)	20	800
21	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions	22	25,408
22	Enter your 2005 regular income tax liability minus allowable credits (see instructions)	23	20,-100 N
23 24	Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54. Subtract line 23 from line 22. If zero or less, enter -0	24	25,408
24 25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2005		
	Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	800
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this		

amount because you may use it in future years

26

## **DECEASED**

nebraska department

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2005 through December 31, 2005 or other taxable year: , 2005 through

**FORM 1040N** 2005

 Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Dioses Type or Drint		First Name(s) and Initial(s)  Last Name  TEST L & CAROLEEN R KEY  Current Home Address (Number and Street or Rural Route and Box Number)
T opeold	L Case	1614 STOCK RD ABEL HERE
		City, Town, or Post Office State Zip Code PENDER NE 68047
_		IMPORTANT: SSN(S) MUST BE ENTERED BELOW.   Spouse's Social Security No.   Property Number   Spouse's Social Security No.   Property No.   P
	(1)[	Farmer/Rancher (2) Active Military (1) Deceased (first name & date of death): TEST 10 / 31 / 2005
FOLD HERE		Federal Filing Status  1) Single (3) Married, filing separate—Spouse's S. S. No.: (4) Head of Household  2) Married, filing joint and Full Name (5) Widow(er) with dependent children
FOLD	2a	Check if YOU were: (1)
	3	Type of Return  1) X Resident  (2) Partial-year resident from - ,2005 to - , 2005 (attach Schedule III)  (3) Nonresident (attach Schedule III)
	4	Federal exemptions (number of exemptions claimed on your 2005 federal return)
		If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)
py of W-2 Here		Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)
Please Attach State Copy of W-2 Here	8	Fotal itemized deductions (Federal Form 1040, line 40 – see instructions)
	10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)
	11	Nebraska income before adjustments (line 5 minus line 10)
Order Here		Schedule I)
Check or Money Order Here	14	f the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.)  NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)  Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0
ach Check	15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)
Please Attach		Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) 16  Fotal Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this ine. Pay the amount from line 34
		COMPLETE DEVEDSE SIDE 1947.0

		1.0	7.047
	Amount from line 17 (Total Nebraska tax)	18	7,617
19	Nebraska personal exemption credit for residents only (\$103 per exemption		
	claimed on line 4). If line 5 is more than \$122,000-married/joint; \$73,000-single;		
	\$101,000 - head of household; \$61,000 - married-separate - see page 11		
	of instructions. Nonresidents and partial-year residents – enter -0-, and		
	complete line 66, Nebraska Schedule III.		
20		1	
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit [X]		
		-	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/		
	Schedule 3 — see instructions)		
22	CDAA credit (see instructions)	1	
	Form 3800N nonrefundable credit (attach Form 3800N)	1	
	Form 829N credit (see instructions)	1	
	Nebraska dependent/child care credit, if line 5 is more than \$29,000	1	
25			
	(see page 8 of instructions)		790
			789
	Total nonrefundable credits (add lines 19 through 25)	26	
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your		0.000
	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: □, and		6,828
	attach federal return copy	27	·
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,		
	1099-MISC, or 14N)		
00		-	
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and		
	any payments submitted with an extension request)	1	
	Form 3800N refundable credit (attach Form 3800N)		
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less		
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . 31		
32	Beginning Farmer credit (attach certificate)	1	
			6,700
33	Total of lines 28, 29, 30, 31, and 32	33	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and		128
J4	Amount 100 own (subtract line 35 from line 27 and pay than with return). If over \$500 and	24	120
	Form 2210N is attached, check here: . Include penalty in line 34 and show here: 99 \$	34	
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you <b>OVERPAID</b>	35	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX		
37	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more 37		
		1	
38	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more		
50	Nebraska campaign mance contribution of \$1.00 of more	1	
20			
	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more		I
40	Amount of line 35 you want <b>REFUNDED</b> to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for		
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.		
	For credit card payment check here and see page 5 of instructions	40	
	Expecting a Refund?		
	<ul> <li>Have it sent directly to your bank account! (see instructions on page 10)</li> </ul>		
41	a Routing Number 1 = Chec	cking	2 = Savings
71		Skirig	Z = Gavings
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)		Direct
_		7	Direct Deposit
41	c Account Number		& Deposit
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank	<b>c.</b> )	•
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and because the control of the best of the be	elief, it is	correct and complete.
S	ign ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '		
	ere.		
	Your Signature Date Signature of Preparer if Other Than Taxp.	ayer	Date
this I	la copy of eturn for FILING AS SURVIVING SPOUSE,	•	( )
	records. Spouse's Signature (if filing jointly, <b>both</b> must sign) Daytime Phone Address		Daytime Phone



## NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N Schedules I, II, and III 2005

6206

00

Name as Shown on Form 1040N

Social Security Number

400

TEST L & CAROLEEN R KEY
NEDDAOI/A COHEDINE Y

### NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments increasing Federal AGI			
42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 42 a \$			
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):			
List type(s) and amount: 42 b \$			
Enter the result of line 42a minus line 42b	42		
43 Bonus depreciation add-back (see instructions)	43	600	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179			
expense deduction \$ \$25,000 = \$ enter result on line 44	44		
45 Other adjustments in acception in accept (acceptant do instructions)	45		
<b>45</b> Other adjustments increasing income (see page 13 instructions)	45		
Enter here and on line 12, Form 1040N	16	600	
PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 13-14 of the Neb			
Train B ragional booleaning round real cool complete mediacation on pages 10 11 of the 1100			
47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47		
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:			
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
2			
U.S. obligations:			
Total dividend: \$x% = 48 b \$			
Enter total of lines 48a and 48b	48		
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 49 total:	49		
<b>50</b> Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)	50		
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51		
<b>52</b> Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52		
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income.	32		
List type(s) and amount: NATIVE AMERICAN RESERVATION INCOME	53	21,000	
<b>54</b> Total <b>adjustments decreasing income</b> (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	21,000	
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR R		,	/
Complete a separate Schedule II for each state.		DENTIS SILE	
Complete a separate Schedule in for each state.      A complete copy of the return filed with another state must be attached.			
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:			
FF Nickers In Secret Act (line 47, Ferry 40 40N)			
55 Nebraska income tax (line 17, Form 1040N)	55		
<b>56</b> Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56		
57 Calculated tax credit (see instructions)	30		
Line 56			
Line 5 + Line 12 - Line 13 = Total + - = x Line 55	57		
End of End 12 End 10 - 10th	0,		
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58		
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N	59		

### **Nebraska Personal Exemption Credit, Line 19, Form 1040N (Residents)**

### Nonresidents and partial-year residents, use table to complete Schedule III, line 66.

Use this table to determine the allowable personal exemption credit for your adjusted gross income category. Find your filing status in the columns; then find the line corresponding to your federal adjusted gross income reported on line 5, Form 1040N. Take the personal exemption credit amount you find and multiply by the number of federal exemptions reported on line 4, Form 1040N.

**EXAMPLE:** Earlene and Robert file a married-joint return. Their federal adjusted gross income is \$137,850. They look down the married filing joint column to the line where \$137,000-142,000 appears. They look across and see they have an \$83 personal exemption credit. Since they have a total of three federal exemptions, they multiply  $$83 \times 3 = $249$ . The \$249 amount is then entered on line 19 of Form 1040N.

	PERSONAL							
Single			I Filing Joint	Married Fi	ling Separate	Head of	Household	EXEMPTION
Over But	not over	Over	But not over	Over	But not over	Over	But not over	CREDIT
\$ 0 - 7	73,000	\$ 0	- 122,000	\$ 0	- 61,000	\$ 0	- 101,000	\$103
73,000 - 7	78,000	122,000	- 127,000	61,000	- 63,500	101,000	- 106,000	98
78,000 - 8	83,000	127,000	- 132,000	63,500	- 66,000	106,000	- 111,000	93
83,000 - 8	88,000	132,000	- 137,000	66,000	- 68,500	111,000	-116,000	88
88,000 - 9	93,000	137,000	- 142,000	68,500	- 71,000	116,000	- 121,000	83
93,000 - 9	98,000	142,000	- 147,000	71,000	- 73,500	121,000	- 126,000	78
98,000 - 10	03,000	147,000	- 152,000	73,500	- 76,000	126,000	- 131,000	73
103,000 - 10	08,000	152,000	- 157,000	76,000	- 78,500	131,000	- 136,000	68
108,000 - 11	13,000	157,000	- 162,000	78,500	- 81,000	136,000	- 141,000	63
113,000 - 11	18,000	162,000	- 167,000	81,000	- 83,500	141,000	- 146,000	58
118,000 - 12	23,000	167,000	- 172,000	83,500	- 86,000	146,000	- 151,000	53
123,000 - 12	28,000	172,000	- 177,000	86,000	- 88,500	151,000	- 156,000	48
128,000 - 13	33,000	177,000	- 182,000	88,500	- 91,000	156,000	- 161,000	43
133,000 - 13	38,000	182,000	- 187,000	91,000	- 93,500	161,000	- 166,000	38
138,000 - 14	43,000	187,000	- 192,000	93,500	- 96,000	166,000	- 171,000	33
143,000 - 14	48,000	192,000	- 197,000	96,000	- 98,500	171,000	- 176,000	28
148,000 - 15	53,000	197,000	- 202,000	98,500	- 101,000	176,000	- 181,000	23
153,000 - 15	58,000	202,000	- 207,000	101,000	- 103,500	181,000	- 186,000	18
158,000 - 16	63,000	207,000	- 212,000	103,500	- 106,000	186,000	- 191,000	13
163,000 - 16	68,000	212,000	- 217,000	106,000	- 108,500	191,000	- 196,000	8
168,000 - 17	73,000	217,000	- 222,000	108,500	- 111,000	196,000	- 201,000	3
over 173,0	000	Over	222,000	Over	111,000	Over	201,000	0

## Nebraska Standard Deduction Worksheet - Line 6, Form 1040N

Use if federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separate)

STANDARD DEDUCTION WORKSHEET					
1 Enter your Federal Adjusted Gross Income for 2005 (line 5, Form 1040N)	1	157,360			
<b>2</b> Enter \$145,950 (enter \$72,975 if married filing separate)	2	145,950			
3 Difference (subtract line 2 from line 1). If less than zero, STOP; you do not have a limitation on your standard deduction	3	11,410			
4 Enter your 2005 Nebraska Standard Deduction (Single \$4,980, Married-Joint \$8,320, Head of Household \$7,300, Married-Separate \$4,160). If you have an additional standard deduction for being 65 or over and/or blind; married, add \$1,000 to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add \$1,210 for each box checked (If claimed as a dependent on another return, enter value from line 5c of worksheet on page 7)	4	8,320			
<b>5</b> Enter 10% of line 3	5	1,141			
6 2005 Nebraska Standard Deduction (subtract line 5 from line 4; if zero or less,		7,179			

## Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

### Use if your adjusted gross income, line 5, Form 1040N, is more than \$145,950

(\$72,975 if married filing separately)

\$ 495,950

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$46,750, see special instructions below.

income, line	e 14, Form 1040]	N, is less than	ı \$46,750	, see specia	ıl in	structions below.	
				SINGLE	TA	XPAYER	
	usted gross ir						
line 5	5, Form 1040N			The ta	ax t	to add is:	
over –		but not over	r				
\$ 14	5,950	169,950				0.428% (.00428)	of adjusted gross income above \$145,950
\$ 16	59,950	315,950	\$	102.72	+	0.327% (.00327)	of the excess over \$169,950
\$ 31	5,950	410,950	\$	580.14	+	0.172% (.00172)	of the excess over \$315,950
\$ 41	0,950		\$	743.54		`	,
			YERS FIL	ING JOINT I	RET	URNS AND QUALIFY	YING WIDOW(ER)S
	usted gross ir						
	5, Form 1040N			The ta	x to	o add is:	
over –		but not over					
	· /	185,950					of adjusted gross income above \$145,950
\$ 18	35,950	445,950					of the excess over \$185,950
\$ 44	5,950	613,450	\$		+	0.172% (.00172)	of the excess over \$445,950
\$ 61	3,450		\$	1,309.50			
		MA	RRIED IN	DIVIDUALS I	FILII	NG SEPARATE RETU	JRNS
	justed gross i						
line 5	5, Form 1040N			The ta	ax t	to add is:	
over –		but not over					
	y	92,975					of adjusted gross income above \$72,975
\$ 9	2,975	222,975	\$	85.60	+	0.327% (.00327)	of the excess over \$92,975
\$ 22	2,975	306,725	\$	510.70	+	0.172% (.00172)	of the excess over \$222,975
\$ 30	06,725		\$	654.75			
				HEADS OF	HC	USEHOLD	
If adj	usted gross ir	ncome on					
line 5	5, Form 1040N	is:		The ta	ax t	o add is:	
over –		but not over	r				
\$ 14	5,950	183,950				0.428% (.00428)	of adjusted gross income above \$145,950
\$ 18	3,950	385,950	\$	162.64	+	0.327% (.00327)	of the excess over \$183,950
\$ 38	35,950	495,950	\$	823.18	+	0.172% (.00172)	of the excess over \$385,950
	5,050		Φ.	1.010.20			

### SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

\$ 1,012.38

If your tax table income is less than \$46,750, then perform the following calculation. Subtract \$145,950 (\$72,975 if married filing separately) from your line 5 Adjusted Gross Income, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET						
1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska tax table income	1	7,568				
2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above)	2	49				
3 Total tax (line 1 plus line 2) (enter here and on line 15, Form 1040N)	3	7,617				

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal alternative minimum tax, (2) federal tax on lump-sum distributions of qualified retirement plans, and (3) federal tax on early distributions of qualified retirement plans; multiplied by 29.6 percent.

**Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1						
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)						
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040)						
4.	SUBTOTAL (Add lines 1 through 3)						
5.	<b>TOTAL</b> (line 4 multiplied by 29.6%)\$ 237 .296						
ENTER THIS TOTAL ON LINE 16, FORM 1040N							
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.							

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter "0" on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

**LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT.** Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$103 x 3=\$309. They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

**LINE 23, FORM 3800N NONREFUNDABLE CREDIT**, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

**LINE 27.** Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

<b>1040</b>		sartment of the Treasury—Internal Revenue Service  S. Individual Income Tax Return  2005 (99) IRS Use Only—Do not	write o	r staple in this space.	
(	F	or the year Jan. 1-Dec. 31, 2005, or other tax year beginning , 2005, ending , 20	С	MB No. 1545-0074	
Label	Υ		Your s	social security numb	ber
(See		EST E DRIVER	40	00:00:620	7
instructions on page 16.)	3 I If	a joint return, spouse's first name and initial Last name	Spous	e's social security n	umbei
Use the IRS					
label.	Н	ome address (number and street). If you have a P.O. box, see page 16. Apt. no.	Y	ou must enter	_
Otherwise,	ะ เ8	28 KINGSTON RD		our SSN(s) above.	. 🔼
please print or type.		the town or post office state and ZID code If you have a few in address and post 16		ng a box below will	not
Presidential	lТ			your tax or refund.	
	n	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16)	Ľ	Ýou 🗆 Spous	se
					17) ا
<b>Filing Status</b>	2				
Check only	3	The state of the s		a not your dopondon.	.,
one box.	3	and full name here. ► 5 Qualifying widow(er) with	depen	dent child (see pag	ie 18)
	6a	571	1	Boxes checked	1
Exemptions	k		: :}	on 6a and 6b – No. of children	
	c	Dependents: (2) Dependent's (3) Dependent's (4) vif quality		on 6c who:	
		(1) First name Last name social security number relationship to child for child credit (see page		<ul><li>lived with you _</li><li>did not live with</li></ul>	
		you otom (our pag	30 10/	you due to divorce	
If more than four				or separation (see page 20)	
dependents, see page 19.				Dependents on 6c	
page 19.				not entered above	_
		Total number of exemptions claimed		Add numbers on lines above ▶	1
	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	32,000	
Income	88		8a	350	
Attack Farms(a)	ŀ	96			
Attach Form(s) W-2 here. Also	98		9a		
attach Forms	k				
W-2G and	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	500	
1099-R if tax was withheld.	11	Alimony received	11		
	12	Business income or (loss). Attach Schedule C or C-EZ	12		
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13		
If you did not	14	Other gains or (losses). Attach Form 4797	14		
get a W-2,	15a	45-	15b		
see page 22.	168	10/	16b		
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
not attach, any	18	Farm income or (loss). Attach Schedule F	18		
payment. Also,	19	Unemployment compensation	19		
please use Form 1040-V.	20a	.   00	20b		
	21	Other income. List type and amount (see page 29)	21		
	22	Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	22	32,850	
	23	Educator expenses (see page 29) 23			
Adjusted	24	Certain business expenses of reservists, performing artists, and			
Gross		fee-basis government officials. Attach Form 2106 or 2106-EZ			
Income	25	Health savings account deduction. Attach Form 8889 25			
	26	Moving expenses. Attach Form 3903			
	27	One-half of self-employment tax. Attach Schedule SE 27			
	28	Self-employed SEP, SIMPLE, and qualified plans 28			
	29	Self-employed health insurance deduction (see page 30)			
	30	Penalty on early withdrawal of savings			
	31a				
	32	IRA deduction (see page 31)			
	33	Student loan interest deduction (see page 33)			
	34	Tuition and fees deduction (see page 34)			
	35	Domestic production activities deduction. Attach Form 8903			
	36	Add lines 23 through 31a and 32 through 35	36		
	27	Subtract line 36 from line 32. This is your adjusted gross income	27	32 850	1

Cat. No. 11320B

Form 1040 (2005)				Page 2
Tour one	38	Amount from line 37 (adjusted gross income)	38	32,850
Tax and	39a	Check ∫ X You were born before January 2, 1941, ☐ Blind. ☐ Total boxes		
Credits	oou	if:		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here <b>39b</b>		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	7,175
for—	41	Subtract line 40 from line 38	41	25,675
People who     People who	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,		,
checked any box on line		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	3,200
39a or 39b or who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	22,475
claimed as a	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	3,006
dependent, see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	,
All others:	46	Add lines 44 and 45	46	3,006
Single or	47	Foreign tax credit. Attach Form 1116 if required		,
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$5,000	49	Credit for the elderly or the disabled. Attach Schedule R		
Married filing	50	Education credits. Attach Form 8863		
jointly or	51	Retirement savings contributions credit. Attach Form 8880.		
Qualifying widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52		
\$10,000	53	Adoption credit. Attach Form 8839		
Head of	54	Credits from: a Form 8396 b Form 8859 54		
household, \$7,300	55	Other credits. Check applicable box(es): a  Form 3800		
Ψ1,000		b ☐ Form 8801		
	56	Add lines 47 through 55. These are your <b>total credits</b>	56	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	3,006
Other	58	Self-employment tax. Attach Schedule SE	58	
	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2	61	
	62	Household employment taxes. Attach Schedule H	62	0.000
	63	Add lines 57 through 62. This is your total tax	63	3,006
<b>Payments</b>	64	Federal income tax withheld from Forms W-2 and 1099 64 4,500	-	
	_65	2005 estimated tax payments and amount applied from 2004 return	-	
If you have a gualifying	_66a	Earned income credit (EIC)		
child, attach	b	Nontaxable combat pay election ▶ 66b		
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)  Additional child tax credit. Attach Form 8812	-	
	68	Additional child tax decat. Attach Form 6612	-	
	69	Amount paid with request for extension to file (see page 59)  Payments from: a  Form 2439 b Form 4136 c Form 8885 .	-	
	70 71	Add lines 64, 65, 66a, and 67 through 70. These are your <b>total payments .</b>	71	4,500
Defend			72	1,494
Refund	72 73a	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b> Amount of line 72 you want <b>refunded to you</b>	73a	1,494
Direct deposit? See page 59	► b	Routing number	700	
and fill in 73b,	► d	Account number Section 1997 Sec		
73c, and 73d.	74	Amount of line 72 you want applied to your 2006 estimated tax   74		
Amount	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ▶	75	
You Owe	76	Estimated tax penalty (see page 60)   76		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 61)?	Comple	ete the following. 🔀 No
Designee		signee's Phone Personal identific	ation	
	nar		d to the	heat of my knowledge and
Sign	bel	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w	hich pre	parer has any knowledge.
Here	Yo	ur signature   Date   Your occupation	Dayti	me phone number
Joint return? See page 17.		ACCOUNTANT	,	
Keep a copy	Sn	puse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation	(	) 
for your records.	J	Opouse 3 Occupation		
	Des	Date	Prepa	arer's SSN or PTIN
Paid	sig	eparer's nature Check if self-employed		
Preparer's		n's name (or EIN	-	
Use Only		urs if self-employed), Phone no.	(	)

### **SCHEDULES A&B**

(Form 1040)

Department of the Treasury Internal Revenue Service (99)

### **Schedule A—Itemized Deductions**

(Schedule B is on back)

► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. 07

Name(s) snown or	n Form	TEST E DRIVER		00:00:6207
Medical		Caution. Do not include expenses reimbursed or paid by others.		
and	1	Medical and dental expenses (see page A-2)	-	
Dental	2	Enter amount from Form 1040, line 38 2		
Expenses	3 4	Multiply line 2 by 7.5% (.075)	4	
Taxes You	5	State and local (check only one box):	7	
Paid		a Income taxes, or		
(See		<b>b</b> X General sales taxes (see page A-3)		
page A-2.)	6	Real estate taxes (see page A-5)	-	
	7	Personal property taxes	-	
	8	Other taxes. List type and amount		
	9	Add PIESSONAL PROPERTY 5	9	2,325
Interest	10	Home mortgage interest and points reported to you on Form 1098 4,000		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid		
(See		to the person from whom you bought the home, see page A-6		
page A-5.)		and show that person's name, identifying no., and address ▶		
Maria		11		
Note. Personal	12		-	
interest is	12	Points not reported to you on Form 1098. See page A-6 for special rules		
not deductible.	13	Investment interest. Attach Form 4952 if required. (See		
		page A-6.)		4 000
0:0-1-	14	Add lines 10 through 13	14	4,000
Gifts to Charity	15a	Total gifts by cash or check. If you made any gift of \$250 or more, see page A-6		
If you made a	15b	Gifts by cash or check after August 27,		
gift and got a benefit for it,		2005, that you elect to treat as qualified		
see page A-6.	40	contributions (see instructions)		
	16	Other than by cash or check. If any gift of \$250 or more, see page A-6. You <b>must</b> attach Form 8283 if over \$500		
	17	Carryover from prior year	-	
	18	Add lines 15a, 16, and 17	18	850
Casualty and	40	Occupation and the fit lead (as). Attack Forms 4004 (Occupance A.O.)		
Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	19	
Job Expenses	20	Unreimbursed employee expenses—job travel, union		
and Certain Miscellaneous		dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶		
Deductions	21	Tax preparation fees		
(See	22	Other expenses—investment, safe deposit box, etc. List		
page A-8.)		type and amount ▶		
		22	-	
	23	Add lines 20 through 22	-	
	24	Enter amount from Form 1040, line 38 24   Multiply line 24 by 2% (.02) 25		
	25 26	Multiply line 24 by 2% (.02)	26	
Other	27	Other—from list on page A-8. List type and amount		
Miscellaneous				
Deductions			27	
Total	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?		
Itemized Deductions		No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.	28	7,175
		Yes. Your deduction may be limited. See page A-9 for the amount to enter.		.,
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here   ☐		

a Control number	22222	Void	For Official Use OMB No. 1545-0		<b>&gt;</b>			
b Employer identification number 25-0002220				1	Wages, tips, other compensation 32,000		500	
c Employer's name, address, and B & B TRUCKI				3	Social security wages 32,000	1. (4)	curity tax withheld	
12 INDUSTRIA	AL BLVD			5	Medicare wages and tips 32,000	6 Medicare	tax withheld 464	
LINCOLN, NE	68522			7	Social security tips	8 Allocated	tips	
d Employee's social security numb	per			9	Advance EIC payment	10 Depender	nt care benefits	
e Employee's first name and initial	Last name DRIVI	ΞR		11	Nonqualified plans	12a See instru	uctions for box 12	
711 S 52				13 8	Statutory Retirement Third-party mployee plan sick pay	12b		
LINCOLN, NE	68510			14	Other	12c		
f Employee's address and ZIP co	<b>1</b> 0					12d		
15 State	ber 16 Sta	ate wages, tips, etc 82,000	17 State incom		18 Local wages, tips, etc.	19 Local income	tax 20 Locality na	1///2 name
				10000000				******

Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D



First Name(s) and Initial(s)

### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2005 through December 31, 2005 or other taxable year: , 2005 through

12

500

1,002

FORM 1040N **2005** 

 Read instructions before completing this form PLEASE DO NOT WRITE IN THIS SPACE

	Type or Pri	TEST E DRIVER	3										
	Please Type or Pri	828 KINGSTON RD City, Town, or Post Office State	Zip	p Code									
		TORONTO ON CANADA M4E	1S2	2									
		IMPORTANT: SSN(S) MUST BE ENTERED BELOW.		Τ	Hig	h Sch	ool Dis	trict C	ode		7 (	A lear and a section	
		Your Social Security Number Spouse's Social Security No.		5	5	5	5	0	0	1	high	t be entered using school codes beg on page 17)	
	(1)[	Farmer/Rancher (2) Active Military (1) Deceased (	(first na	ame & date	of deat	th):						/ /	
FOLD•HERE		Federal Filing Status (1) X Single (3) Married, filing separate—Spous (2) Married, filing joint and Full Name						(5)	Wic		) with	dependent chil	
FOLD.	2a	Check if YOU were:       (1) ★ 65 or older       (2) ■ Blind         SPOUSE was:       (3) ■ 65 or older       (4) ■ Blind						(such		our pa (5) 🗌	rent) (	can claim you o	or ‡
	3	Type of Return  (1)   Resident  (2) □ Partial-year resident from  (3) □ Nonresident (attach Schedul	e III)	-	,2	005 to		-		, 2	005 (	attach Schedu	le III)
	4	Federal exemptions (number of exemptions claimed on your	2005	federal r	return	)						4	1
		If you entered -0- tax on: Federal Form or Federal Form 1040, lines 44, 45, and 60, (Partial-year residents and nonreside	see S	Special I	nstru	ctions	on pa	ge 6. (	Check	box	□.		
ere	5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, Federal Form 1040, line 37)	line 4	; Federal	Form	1040	A, line	21;			5	32,850	
opy of W-2 F	6	Nebraska standard deduction (if you checked any box on line see instructions; otherwise, enter 8,320 if married-joint or qual \$4,980 if single; \$7,300 if head of household; or \$4,160 if married	lified \	widow[er	];	. 6		6,1	90				
Please Attach State Copy of W-2 Here	7	Total itemized deductions (Federal Form 1040, line 40 – see in State and local income taxes (Federal Form 1040, line 5, Sch. If you deducted line 5a, state income tax, on Fed. Sch. A, enti-	. A,-s	see instr.	)	. 7		7,1	75				
lease At		line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter				. 8			0				
Δ.	9	Nebraska itemized deductions (line 7 minus line 8)				. 9		7,1	75			7 4 7 5	<del></del>
	10	Enter the amount from line 6 or line 9, whichever is greater (see	ee ins	structions	3)						10	7,175	_
	11	Nebraska income before adjustments (line 5 minus line 10)									11	25,675	

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: X (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

12 Adjustments increasing federal AGI (line 46, from attached Nebraska

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska

Please Attach Check or Money Order Here

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . . 15

1,002

25,175

40		10	1 000					
	Amount from line 17 (Total Nebraska tax)	18	1,002					
19	Nebraska personal exemption credit for residents only (\$103 per exemption							
	claimed on line 4). If line 5 is more than \$122,000 – married/joint; \$73,000 – single;							
	\$101,000 – head of household; \$61,000 – married-separate – see page 11							
	of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III							
-		-						
20	Credit for tax paid to another state (attach Nebraska Schedule II and the							
01	other state's return). Check this box if reporting AMT credit	-						
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/							
22	Schedule 3 — see instructions)         21           CDAA credit (see instructions)         22	-						
	Form 3800N nonrefundable credit (attach Form 3800N)	-						
	Form 829N credit (see instructions)	-						
	Nebraska dependent/child care credit, if line 5 is more than \$29,000	-						
23	(see page 8 of instructions)							
	(occ page of interactions)							
26	Total nonrefundable credits (add lines 19 through 25)	26	103					
	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your							
	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box:, and							
	attach federal return copy	27	899					
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,							
	1099-MISC, or 14N)							
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and							
	any payments submitted with an extension request)							
30	Form 3800N refundable credit (attach Form 3800N)	]						
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less							
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . 31							
32	Beginning Farmer credit (attach certificate)							
			400					
	Total of lines 28, 29, 30, 31, and 32	33	480					
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and		432*					
	Form 2210N is attached, check here: X. Include penalty in line 34 and show here: 99 \$13	34	432					
25	If line 22 is more than line 27, subtract line 27 from the 22. This is the amount you OVERDAID	35						
33	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you <b>OVERPAID</b>	35						
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX 36							
00	7 thount of this 65 you want All I Eleb 10 100 teach Earlina Eleb 10 100 teach Earlina Eleb 10 100 teach Eleb 10 100 tea	-						
37	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more							
	January and January and American State of the State of th	1						
38	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more							
		1						
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more							
40	Amount of line 35 you want <b>REFUNDED</b> to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for							
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.							
	For credit card payment check here and see page 5 of instructions	40						
Expecting a Refund?								
	Have it sent directly to your bank account! (see instructions on page 10)							
41	a Routing Number 1 = Chec	cking	2 = Savings					
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)		Direct					
A 4		7	Direct Deposit					
41	c Account Number		~ Deposit					
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank		correct and complete					
S	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and b	enei, it is	correct and complete.					
11	Your Signature Date Signature of Preparer if Other Than Taxpa	aver	Date					
this r	a copy or turn for	-,	( )					
	ecords. Spouse's Signature (if filing jointly, both must sign)  Daytime Phone  Address		Daytime Phone					
	- · · · · · · · · · · · · · · · · · · ·		-					

Mail refund returns (or returns without payment) to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912 Mail returns with payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934

<sup>\*</sup>This is a direct debit return requiring the information indicated in the narrative.



# Individual Underpayment of Estimated Tax • Attach to Form 1040N

**FORM 2210N** 

• Read instructions on reverse side

2005

	ame and Address as Shown on Form 1040N				Taxable Year		al Security Number	
TI	EST E DRIVER 828 KINGSTON	RD	TORONTO ON (	CANADA M4E 1S2	2005	40	00   00   6	207
1	Total Nebraska income tax after nonrefundable	cred	dits (line 27, Form 1040N)			1	899	
	Refundable child/dependent care credit, Begin			0				
	Subtract line 2 from line 1			899				
	Multiply line 3 by 90% (.90)						809	
	Amount of tax withheld for 2005, if any. Do not						480	
	Subtract line 5 from line 3. If less than \$300, st						329	
	Enter your 2004 income tax. (see instructions)		•			-	952	
	Required annual payment. Enter smaller of line						809	
	If line 5 is equal to or more than line 8, do n							
				Calculate each	ch column separate	ely		
9	Due date of installments	9	APRIL 15, 2005	JUNE 15, 2005	SEPT. 15, 2005		JAN. 15, 2	006
10	Enter 25% of line 8 in each column	10	202	202	202		202	
11	Amount paid on estimate plus tax withheld	44	120	120	120		120	
12	for each period (see instructions) Overpayment of previous installments	11			+			+
	from line 18 of the previous column	12						<u>i</u>
	Add lines 11 and 12	13		120	120		120	
14	Add amounts on lines 16 and 17 of the previous column and enter result	14		82	164		246	1
15	5 Subtract line 14 from line 13. If zero or less,	14		02	10+		240	1
	enter -0- (for April 15 column only, enter the							
	amount from line 11)	15	120	38	0		0	<u> </u>
16	Remaining underpayment from previous period. If the amount on line 15 is zero,							
	subtract line 13 from line 14. Otherwise,				4.4		400	
17	enter -0  V UNDERPAYMENT. If line 10 is greater	16		0	44		126	-
17	than or equal to line 15, subtract line 15 from							
	line 10, and go to the next column; otherwise,		00	104	000		000	İ
	go to line 18	17	82	164	202		202	<u> </u>
18	OVERPAYMENT. If line 15 is greater than							1
	line 10, subtract line 10 from line 15, and go							1
	to line 12 of the next column	18	FIGURE THE	DENALTY				
10	Amount of underpayment (line 16 plus line 17)	19	82	164	246		328	
	Date of payment or next due date (from	19						1
	line 9), whichever is earlier	20	6/15/2005	9/15/2005	1/15/2006		4/15/2006	
21	Number of days from due date of installment to the date shown on line 20	21	61	92	122		90	
22	Penalty (6% per year on the amount on		, , , ,					
20	line 19 for the number of days on line 21)	22	1	2	5	_	5	+
23	3 Total amounts on line 22. Check the box on Fo on that line. Increase the amount of the "Balan					23	13	i
			FARMERS AND	RANCHERS —	<u> </u>			
	Enterline 0   If toy poid and return filed by Many	h 4	UNDERPAYMENT O			24		
	Enter line 3. If tax paid and return filed by Marc Enter 66 2/3% of line 24					-		<u> </u>
	6 Amount of tax withheld for 2005, if any					26		1
	Subtract line 26 from line 24. <b>If less than \$30</b> 0							1
	B Enter your 2004 income tax (see line 7 instruct		-			-		+
	Enter the smaller of line 25 or line 28	,				29		+
	Amounts withheld and amounts paid or credite					-		+
55		a by						
31	Underpayment of estimated tax (line 29 minus	line :	30), If less than zero, you	do not owe penalty		31		
	2 Number of days from January 15 to date of par							1
	<b>Penalty:</b> (6% per year on the amount on line 3	31 for	the number of days on lir	ne 32). Check the box on Fo	rm 1040N,			
	line 34, and show this amount in the	spac	e provided on that line. In:	crease the amount of the "B	alance Due" or	33		I
	decrease the amount of the "Overpayment" accordingly							

<b>1040</b>		artment of the Treasury—Internal Revenue Service  6. Individual Income Tax Return  2005  (99) IRS Use Only—Do	not write	or staple in this space.	
	$\overline{}$	the year Jan. 1-Dec. 31, 2005, or other tax year beginning , 2005, ending , 20	`\	OMB No. 1545-0074	4
Label	Yo	ur first name and initial Last name	Your	social security nur	
(See L	ΙТ	EST T RETIRE	4	00:00:620	)8
instructions A		a joint return, spouse's first name and initial Last name	-i	ise's social security	number
on page 16.)		2 John Totarri, Opodoo o mot riarrio and militar	- Opoc	: :	
Use the IRS Label.		and address (sumbay and street) If you have a D.O. have as a mage 16.	╡	<u> </u>	
Otherwise H		ome address (number and street). If you have a P.O. box, see page 16.  110 SOUTH 48TH ST		You <b>must</b> enter your SSN(s) abov	. 🛦
please print R				your SSIN(S) abov	е. 🔼
or type.		ty, town or post office, state, and ZIP code. If you have a foreign address, see page 16.		king a box below w	
Presidential		INCOLN NE 68509	Ĕ	e your tax or refun	
Election Campaig	n 🕨 C	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16	) <b>▶</b> L	」 You ☐ Spo	use
	1	X Single 4 Head of household (with	h qualifyi	ng person). (See pag	ge 17.) I
Filing Status	2	Married filing jointly (even if only one had income) the qualifying person is			
Check only	3	Married filing separately. Enter spouse's SSN above this child's name here.	•		
one box.		and full name here. ► 5 Qualifying widow(er) w	ith depe	endent child (see pa	age 18)
	6a	Yourself. If someone can claim you as a dependent, do not check box 6a	· .	Boxes checked	<u>*1</u>
Exemptions	b	Spouse		on 6a and 6b No. of children	
	c	<b>=</b> :	qualifying	on 6c who:	
	·	social security number relationship to child for	child tax	lived with you	
		(1) First name Last name you credit (se	e page 19)	<ul> <li>did not live with you due to divorce</li> </ul>	
If more than four			┽──	or separation	
dependents, see			┽──	(see page 20) Dependents on 6	
page 19.				not entered above	
				Add numbers on	$\Box$
	d	Total number of exemptions claimed	<u></u>	lines above ▶	<u> </u>
_	7	Wages, salaries, tips, etc. Attach Form(s) W-2	. 7	17,760	)
Income	8a	Taxable interest. Attach Schedule B if required	. 8a		
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a 8b			
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required	9a		
attach Forms	b				
W-2G and	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10		
1099-R if tax was withheld.			11		
was withineid.	11	Alimony received	12		
	12	Business income or (loss). Attach Schedule C or C-EZ	- 40		
	13	oupling games, (1999), a tracer of the control of t	_		
If you did not get a W-2,	14	Other gains or (losses). Attach Form 4797	. 14	0.440	
see page 22.	15a		<b>I</b>		<u>'</u>
3	16a	Pensions and annuities b Taxable amount (see page 25)	- 1		
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule F	I		
please use	19	Unemployment compensation	. 19		
Form 1040-V.	20a	Social security benefits . 20a b Taxable amount (see page 27	20b	)	
	21	Other income. List type and amount (see page 29)			
	22	Add the amounts in the far right column for lines 7 through 21. This is your total income	<b>22</b>	20,170	)
	23	Educator expenses (see page 29) 23			
Adjusted	24	Certain business expenses of reservists, performing artists, and			
Gross		fee-basis government officials. Attach Form 2106 or 2106-EZ			
Income	25	Health savings account deduction. Attach Form 8889			
	26	Moving expenses. Attach Form 3903			
		Woving expenses. Attach Form 6500			
	27	one han or sen employment tax. Attach concade of			
	28	con employed off, clivil fift, and qualified plants			
	29	Self-employed health insurance deduction (see page 30)			
	30	Penalty on early withdrawal of savings			
	31a				
	32	IRA deduction (see page 31)			
	33	Student loan interest deduction (see page 33)			
	34	Tuition and fees deduction (see page 34)			
	35	Domestic production activities deduction. Attach Form 8903			
	36	Add lines 23 through 31a and 32 through 35	. 36		
	37	Subtract line 36 from line 22. This is your adjusted gross income	37	20,170	)

Cat. No. 11320B

Tax and	38	Amount from line 37 (adjusted gross income)	38	20,170
	39a	Check [ You were born before January 2, 1941, Blind.] Total boxes		
Credits		if:		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here ▶39b □		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	40	6,250
for—	41	Subtract line 40 from line 38	41	13,920
People who				10,020
checked any box on line	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina,	42	3,200
39a or 39b <b>or</b>	40	see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	43	10,720
who can be claimed as a	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	44	1,244
dependent,	44	Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	45	1,277
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	46	1,244
All others:	46	Add lines 44 and 45	40	1,277
Single or Married filing	47	Foreign tax credit. Attach Form 1116 if required	-	
separately,	48	Credit for child and dependent care expenses. Attach Form 2441	-	
\$5,000	49	Credit for the elderly or the disabled. Attach Schedule R .	-	
Married filing jointly or	50	Education credits. Attach Form 8863	-	
Qualifying	51	Retirement savings contributions credit. Attach Form 8880.	-	
widow(er),	52	Child tax credit (see page 41). Attach Form 8901 if required 52	-	
\$10,000	53	Adoption credit. Attach Form 8839	-	
Head of household,	54	Credits from: <b>a</b> ☐ Form 8396 <b>b</b> ☐ Form 8859	-	
\$7,300	55	Other credits. Check applicable box(es): a $\square$ Form 3800		
	1	b ☐ Form 8801 c ☐ Form 55		
	56	Add lines 47 through 55. These are your <b>total credits</b>	56	1 044
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57	1,244
Other	58	Self-employment tax. Attach Schedule SE	58	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	041
NO	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	241
	61	Advance earned income credit payments from Form(s) W-2	61	
	62	Household employment taxes. Attach Schedule H	62	1 405
	63	Add lines 57 through 62. This is your total tax	63	1,485
Payments <b>Payments</b>	64	Federal income tax withheld from Forms W-2 and 1099 64 2,580	-	
	65	2005 estimated tax payments and amount applied from 2004 return  65	-	
If you have a qualifying	_66a	Earned income credit (EIC)	-	
child, attach	b	Nontaxable combat pay election ▶ 66b		
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59)	-	
	68	Additional child tax credit. Attach Form 8812	-	
	69	Amount paid with request for extension to file (see page 59) 69	-	
	70 71	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70  Add lines 64, 65, 66a, and 67 through 70. These are your total payments	74	2,580
			71 72	1,095
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b>	73a	1,095
Direct deposit?	73a	Amount of line 72 you want <b>refunded to you</b>	1 Ja	1,000
See page 59 and fill in 73b,	► b	Routing number		
73c, and 73d.	► d	Account number		
Amount	74	Amount of line 72 you want applied to your 2006 estimated tax   74	75	
You Owe	75 76	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ► Estimated tax penalty (see page 60)	75	
	D-	you want to allow another person to discuss this return with the IRS (see page 61)?   Yes. (	Comple	ete the following 🔀 No
Third Party			-	oto the following.
Designee	nar	signee's Phone Personal identific ne ► no. ► ( ) number (PIN)	cation I	•
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and		
Here	beli	ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w		
Joint return?	You	ur signature Date Your occupation	Dayti	ime phone number
See page 17.		CONSULTANT	(40	2)555-1234
Keep a copy for your	Spe	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation		
records.	<b>7</b>			
Paid	Pre	parer's Date Check if	Prep	arer's SSN or PTIN
		nature Check If self-employed		
Preparer's Use Only	Firr	m's name (or EIN	1	
use univ	you	urs if self-employed),	/	`

a Control number			F 046 -1-111	A . l		*
a Control number	22222	Void 🔲	For Official Use			
	14 7 980124 7 980124 7		OMB No. 1545-0	8000		
b Employer identification number				1 V	lages, tips, other compensation	2 Federal income tax withheld
47-6464666					7,255	1,120
c Employer's name, address, and				3 8	ocial security wages	4 Social security tax withheld
ABC CONSUL	TING				7,255	450
100 MAIN ST				5 N	ledicare wages and tips	6 Medicare tax withheld
100 MAIN ST					7,255	105
OMAHA, NE 6	8179			<b>7</b> S	ocial security tips	8 Allocated tips
d Employee's social security numb	oer			9 A	dvance EIC payment	10 Dependent care benefits
400-00-6208						
e Employee's first name and initia	Dec 1000 - 1000			11 N	lonqualified plans	12a See instructions for box 12
IESII	RETI	KE				0 d e
3110 SOUTH	40TH CT			13 Stat	utory Retirement Third-party loyee plan sick pay	12b ○
3110 300111	401H SI					o d e
LINCOLN, NE	68509			14 0	other	12c
	00000					o d e
						12d
						0004
f Employee's address and ZIP co	de					
15 State Employer's state ID num	nber 16 Sta	ate wages, tips, etc	. 17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name
NE 553107	7	7,255	461			

Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

a Control number	22222	Void	For Official Use				
			OMB No. 1545-0			1	
b Employer identification number 47-6464666				1 Wa	3,155	2 Federal income ta 300	
c Employer's name, address, and ZIP code ABC CONSULTING					3,155	4 Social security tax 196	
	-11110			5 Me	edicare wages and tips	6 Medicare tax with	held
100 MAIN ST					3,155	46	6
OMAHA, NE 6	8179			7 So	ocial security tips	8 Allocated tips	
d Employee's social security number 400-00-6208	ber			9 Ad	Ivance EIC payment	10 Dependent care b	enefits
e Employee's first name and initia	200-200-000-000-000-000-000-000-000-000	DE		11 No	onqualified plans	12a See instructions fo	or box 12
IE911	RETI	n.E		13 Statut	ory Retirement Third-party	12b	
3110 SOUTH	48TH ST			emplo	nyée plan sick pay	Code	
LINCOLN, NE	68509			14 Ot	her	12c	
						12d	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
f Employee's address and ZIP co	150000						
15 State Employer's state ID num IA 63123		te wages, tips, etc. 3,155	17 State incom 220		18 Local wages, tips, etc.	19 Local income tax	20 Locality name
							The second secon

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

a Control number	55555	Void	For Official Use	A STATE OF THE STA					
b Employer identification number 47-6464666 c Employer's name, address, and ABC CONSUL		OMB No. 1545-0	1 Wages, tips, other compensation 7,350 2 Federal income tax with 1,160 3 Social security wages 7,350 456						
100 MAIN ST OMAHA, NE 6					edicare wages and tips 7,350  ocial security tips	100 110000	care tax wit	hheld	
d Employee's social security number 400-00-6208  e Employee's first name and initial Last name					9 Advance EIC payment 10 Dependent care by  11 Nonqualified plans 12a See instructions for				
3110 SOUTH	_			13 Statutory Retirement Third-party employee plan Sick pay					
LINCOLN, NE	68509			14 Ot	ther	12d			
f Employee's address and ZIP co 15 State Employer's state ID nun KS 63124	nber 16 Sta	ate wages, tips, etc. 7,350	17 State incom 515	e tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name	

Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

9898	☐ VOID ☐ CORRE	ECTI	ED					
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ON	1B No. 1545-0119	_	Distributions From
SECURITY FUNDS 301 S 15 LINCOLN NE 68509			2,410 a Taxable amount 2,410	e amount		20 <b>05</b>	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
LINCOLN NE 0030	9	21	Taxable amou			Total distribution	n 🔲	Copy A For
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	Federal income tax withheld	
47-7754541	400-00-6208	\$			\$			File with Form 1096.
RECIPIENT'S name TEST T RETIRE		5	or insurance pro		6	Net unrealized appreciation in employer's sec	urities	For Privacy Act and Paperwork Reduction Act Notice, see the
Street address (including apt. no 3110 SOUTH 48Th	•	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	2005 General Instructions for Forms 1099, 1098, 5498,
City, state, and ZIP code LINCOLN NE 6850	9	9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	and W-2G.
Account number (see instructions)		10 \$	State tax withh	eld	11	State/Payer's s	tate no.	12 State distribution \$
		13	Local tax withh	eld	14	Name of locality	у	\$ 15 Local distribution
Form 1099-R		\$	444000					\$
Form 1099-I	C	at. No	o. 14436Q		De	epartment of the Ti	reasury -	Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

		NEBRASKA INDIVIDUAL INCOME TAX RET for the taxable year January 1, 2005 through December 31, 3 or other taxable year:		FORM 104  2005	
d	nebra epar of rev	•Read instructions	SSPACE		
į	(1	First Name(s) and Initial(s)  Last Name			
Please Tyne or Print		TEST T RETIRE			
Se Tvn	E				
Plea	F	City, Town, or Post Office State Zip Code			
	(	LINCOLN NE 68509			
-		IMPORTANT: SSN(S) MUST BE ENTERED BELOW. Your Social Security Number   Spouse's Social Security No.	□ (must be	antarad uning	
	4	100   00   6208		entered using ool codes begii page 17)	n-
_	(1)	Farmer/Rancher (2) Active Military (1) Deceased (first name & date of death):		/ /	
	1	Federal Filing Status	l lavaahal		
		(1) X Single (3) Married, filing separate—Spouse's S. S. No.: (4) Head of (2) Married, filing joint and Full Name (5) Widow(e)		ıa pendent child	Iren
֡֡֝֝֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝֟֝ ֓֓֓֓֓֓֓֓֓֓	2a	Check if <b>YOU were</b> : (1) 65 or older (2) X Blind SPOUSE was: (3) 65 or older (4) Blind your spouse as a dependent: (5)	rent) can	claim you or	r
	3	Type of Return			
		(1) Resident (2) Partial-year resident from - ,2005 tc , 2  (3) Nonresident (attach Schedule III)	2005 ( <b>atta</b>	<b>ich</b> Schedule	e III)
	4	Federal exemptions (number of exemptions claimed on your 2005 federal return)		4	1
		If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box			
		(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)  Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;			
Here	J	Federal Form 1040, line 37)	5 2	0,170	
Z-W I	6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];			
o obo o		\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) 6 6,190			
rare C	7	Total itemized deductions (Federal Form 1040, line 40 – see instructions)			
acu o		State and local income taxes (Federal Form 1040, line 5, Sch. A, – see instr.)			
e Attach		If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 8			
Lleas	•				
-	9	Nebraska itemized deductions (line 7 minus line 8)		0.400	
	10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)	10	6,190	
			11 1	3,980	
Ð	12	Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I)			
der nel	13	Adjustments decreasing federal AGI (line 54, from <b>attached</b> Nebraska Schedule I)			
ey Or		If the amount on line 13 is <b>ONLY</b> for a state income tax refund deduction, check this box: (see instr.)			
0		(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)		000	

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this

line. Pay the amount from line 34 .....

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . . 15

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions) . . . 16

475

13,980

546

18 Amount from line 17 (Total Nebraska tax)	18	546
19 Nebraska personal exemption credit for residents only (\$103 per exemption		
claimed on line 4). If line 5 is more than \$122,000-married/joint; \$73,000-single;		
\$101,000 - head of household; \$61,000 - married-separate - see page 11		
of instructions. Nonresidents and partial-year residents – enter -0-, and		
complete line 66, Nebraska Schedule III		
20 Credit for tax paid to another state (attach Nebraska Schedule II and the	-	
other state's return). Check this box if reporting AMT credit		
21 Credit for the elderly or disabled (attach copy of Federal Schedule R/	-	
Schedule 3 — see instructions)	_	
22 CDAA credit (see instructions)	-	
23 Form 3800N nonrefundable credit (attach Form 3800N)	_	
24 Form 829N credit (see instructions)	4	
25 Nebraska dependent/child care credit, if line 5 is more than \$29,000		
(see page 8 of instructions)	<del></del>	
		005
<b>26</b> Total nonrefundable credits (add lines 19 through 25)	26	365
27 Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your		
federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: □, and		4.0.4
attach federal return copy	27	181
28 Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,		
1099-MISC, or 14N)		
29 2005 estimated tax payments (include 2004 overpayment credited to 2005 and	-	
any payments submitted with an extension request)		
30 Form 3800N refundable credit (attach Form 3800N)	-	
31 Nebraska child/dependent care refundable credit, if line 5 is \$29,000 onless	-	
(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . <b>31</b>		
	-	
32 Beginning Farmer credit (attach certificate)	+	
22 Tatal of lines 00 00 00 01 and 00	20	661
<b>33</b> Total of lines 28, 29, 30, 31, and 32	33	001
34 AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and		
Form 2210N is attached, check here: . Include penalty in line 34 and show here: 99 \$	34	
		400
35 If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	480
36 Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX		
37 Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more		
38 Nebraska campaign finance CONTRIBUTION of \$1.00 or more		
39 Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more		
40 Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for		
your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.		470
For credit card payment check here and see page 5 of instructions	40	470
Expecting a Refund?	.0	
Have it sent directly to your bank account! (see instructions on page 10)		
41a Routing Number   1 = Che	cking	2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;		D' I
use an actual check or savings account number, not a deposit slip)		Direct
41c Account Number		Direct Deposit
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blan	k.)	•
Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and I		is correct and complete.
sign		
here		
Your Signature Signature of Preparer if Other Than Taxo	ayer	Date
Keep a copy of this return for		( )
your records. Spouse's Signature (if filing jointly, <b>both</b> must sign) Daytime Phone Address		Daytime Phone



## NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15 **FORM 1040N Schedules** I, II, and III 2005

85

Name as Shown on Form 1040N

Social Security Number

	TEST T RETIRE		0	00	6208
	NEBRASKA SCHEDULE I—				
	Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia  • Attach additional pages if necessary	ıl-Ye	ar R	Resider	its
	PART A—Adjustments Increasing Federal AGI				
4	12 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:				
	List type(s) and total amount: 42 a \$				
	<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):				
	List type(s) and amount:  Enter the result of line 42a minus line 42b				
	Enter the result of line 42a minus line 42b	42			
	13 Bonus depreciation add-back (see instructions)	42			
	14 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179	43			
•	expense deduction \$ \$25,000 = \$ enter result on line 44	11			
	expense deduction \$\psi \psi_25,000 = \psi enter result on line 44	44			
_	15 Other adjustments increasing income (see page 13 instructions)	45			
	16 Total adjustments increasing income (total lines 42, 43, 44, and 45).				
	Enter here and on line 12, Form 1040N	46			
	PART B Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Neb	raska	a bool	klet	
4	7 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)				
4	18 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)				
	List type(s) and amount: 48 a \$				
200	b List fund frame, total dividend, and percent of regulated investment company dividend(s) from				
8-418-2005	U.S. obligations:				
8-4	Total dividend: \$x% = 48 b \$				
	Enter total of lines 48a and 48b				
Jer 4	19 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):				
d pa	List type(s) and amount: Enter line 49 total:				
recycled paper	· · · ·				
i re	50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)				
inko					
~	1 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)				
with !	52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14				
rintec	of instructions)				
σ,	<b>63</b> Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income.				
	List type(s) and amount:				
	54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54			
Ī			DE.	ITO O	
	NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F	(ESI	DEN	115 ON	ILY
	Complete a separate Schedule II for each state.				
	<ul> <li>A complete copy of the return filed with another state must be attached.</li> <li>If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: (IC</li> </ul>	)WA	() S1	ΓATE #	1
_			, -		
Ę	55 Nebraska income tax (line 17, Form 1040N)	55		54	6
	66 Adjusted gross income derived from another state (do not enter amount of taxable income from the				
	other state)	56		3,15	55
Ę	7 Calculated tax credit (see instructions)				
	<u>Line 56</u> 3,155 x Line 55 546			_	_
	$\frac{\text{Line } 56}{\text{Line } 5 + \text{Line } 13 = \text{Total } 20,170 + 0} - 0 = \frac{3,155}{20,170} \times \text{Line } 55 = \frac{546}{20,170}$	57		8	5
	68 Tax due and paid to another state (do not enter amount withheld for the other state)	58		9	0

59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N.... | 59



## NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

**FORM 1040N** Schedules I, II, and III 2005

177

	• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15		2003	
_	Name as Shown on Form 1040N		Security Number	
Г	TEST T RETIRE  NEBRASKA SCHEDULE I—	400	00 62	208
	Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia	I-Yea	r Residents	
	Attach additional pages if necessary			
	PART A—Adjustments Increasing Federal AGI			
	2 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
	List type(s) and total amount: 42 a \$			
	<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):			
	List type(s) and amount: 42 b \$  Enter the result of line 42a minus line 42b	42		
	Effici the result of line 42a fillings line 42b	42		
	3 Bonus depreciation add-back (see instructions)	43		
	14 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179			
	expense deduction \$ \$25,000 = \$ enter result on line 44	44		
	5 Other adjustments increasing income (see page 13 instructions)	45		
•	6 Total adjustments increasing income (total lines 42, 43, 44, and 45).			
Г	Enter here and on line 12, Form 1040N		a a a klat	
L	PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Neb	raska i	DOOKIEL	
	7 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47		
	8 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
	List type(s) and amount:48 a \$			
202	b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
8-418-2005	U.S. obligations:			
8-4	Total dividend: \$x% = 48 b \$			
	Enter total of lines 48a and 48b	48		
ber	9 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
on recycled pape	List type(s) and amount: Enter line 49 total:	49		
ecycl				
conr	<b>50</b> Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)	50		
tni yc	i1 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51		
	<b>i2</b> Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14	31		
ted w	of instructions)	52		
prin	3 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income.			
	List type(s) and amount:	53		
	4 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54		
	NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR R	RESID	ENTS ONLY	•
	Complete a separate Schedule II for each state.			
	<ul> <li>A complete copy of the return filed with another state must be attached.</li> <li>If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: (KA</li> </ul>	NSA	S) STATE #	2
L	The characteristic retains not attached, credit for tax paid to another state will not be anowed. Name of state. (10	1107	0,0,7,1,2,7	_
ļ	5 Nebraska income tax (line 17, Form 1040N)	55	546	
	6 Adjusted gross income derived from another state (do not enter amount of taxable income from the			
	other state)	56	7,350	
ţ	7 Calculated tax credit (see instructions)			
	$\frac{\text{Line } 56}{\text{Line } 5 + \text{Line } 13 = \text{Total } 20,170 + 0} - 0 = \frac{7,350}{20,170} \times \text{Line } 55 = \frac{546}{20,170}$		100	
	Line 5 + Line 12 - Line 13 = Iotal $20,1/0+0 - 0 = 20,1/0$	57	199	
	8 Tax due and paid to another state (do not enter amount withheld for the other state)	58	177	
•	• Tax ado and paid to another state (do not enter amount withheld for the other state)	50	1//	

59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N.... 59

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal alternative minimum tax, (2) federal tax on lump-sum distributions of qualified retirement plans, and (3) federal tax on early distributions of qualified retirement plans; multiplied by 29.6 percent.

**Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1\$								
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)								
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) 241								
4.	SUBTOTAL (Add lines 1 through 3) 241								
5.	TOTAL (line 4 multiplied by 29.6%)\$71 x .296								
	ENTER THIS TOTAL ON LINE 16, FORM 1040N								
	Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.								

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter "0" on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

**LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT.** Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows:  $$103 \times 3 = $309$ . They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

**LINE 23, FORM 3800N NONREFUNDABLE CREDIT**, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

**LINE 27.** Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

<b>1040</b>		•		sury—Internal Revenue Income Tax R		20	05	(99)	IRS Use	Only—Do no	ot write or	staple in this sp	ace.	
(	$\top$	For t	he year Jan. 1-Dec. 31	, 2005, or other tax year be	eginning		, 2005, en	ding	,	20	С	MB No. 1545	0074	
Label			r first name and init	ial	Last na	me						social security	-	er
	L A		EST A		MO	Y VI						<u> </u>		9
on page 16.)	B E		joint return, spouse ESS T	's first name and initial	Last na					į		e's social sec	urity ni 29	
Use the IRS I label.	┕╶├			and street). If you have			2000 16		Ant n					
Otherwise, please print	H E R	18	301 E ST						Apt. n	J.		ou <b>must</b> entour SSN(s) a		
. (	E			e, state, and ZIP code.	If you have		'	see pag	e 16.	J		ng a box belo		
Presidential Campaid	an	<u> </u>	RAND IS	<b>LAND</b> or your spouse if filin	INC.		3802	thio fu	nd (000 n	0000 16)	Ě	your tax or r	etuna. Spous	
Liection Campai			7	or your spouse it till	ig jointly,	waiii φ							•	
Filing Status		1 L 2 <b>2</b>	Single  Married filing i	ointly (even if only or	a had in		4 L					g person). (Se t not your dep		
		3 L	<b>-</b>	separately. Enter spo			_		hild's nam		ciliu bu	t flot your dep	cnacm	., ente
Check only one box.		3 L	and full name		use s ssi	v abov	້ 5 [	_			n depen	dent child (se	e pag	e 18)
		6a		someone can claim y	ou as a	depend	ent. <b>do n</b> e				1	Boxes check	ced	2
<b>Exemptions</b>		b								, .	}	on 6a and 6 No. of childr		
-		С	Dependents:			2) Depen	ident's	( - /	pendent's	(4) v if qua		on 6c who:  lived with	vou	2
			(1) First name	Last name	soci	al securit	y number		nship to /ou	child for ch credit (see p		did not live	-	
			SARA	MONY	400	100	6292	DAUC	HTER	V		you due to di		
If more than four dependents, see			PAULO	MONY	400	100	6293	SON		<b>✓</b>		(see page 20)	_	
page 19.						i	1					Dependents of not entered a		
. 0						1	1					Add number	Г	1
		d	Total number of	exemptions claimed								lines above		4
		7	Wages, salaries,	tips, etc. Attach For	m(s) W-2						7	21,	349	
Income		8a	Taxable interest	Attach Schedule B	if require	d.					8a			
Attach Form(s)		b	Tax-exempt inte	erest. <b>Do not</b> include	on line 8	a .	8	b						
W-2 here. Also		9a	Ordinary dividen	ds. Attach Schedule	B if requi	ired					9a			-
attach Forms W-2G and		b	Qualified dividen	ds (see page 23)			. 9	b						
1099-R if tax	1	0	Taxable refunds,	credits, or offsets of	f state an	d local	income to	axes (se	e page 2	(3)	10			
was withheld.		1	Alimony received		• •						11			
		2		or (loss). Attach Scl							12			
If a constitution of		3		oss). Attach Schedul		uired.	f not requ	iired, ch	eck here	▶ ⊔	13			<u> </u>
If you did not get a W-2,		4		osses). Attach Form	4797 .	. i	 				15b			
see page 22.			IRA distributions						ount (see p	,	16b			
Englace but do		_	Pensions and an	Haitles	ina C aa	rporatio			ount (see p	,	17			
Enclose, but do not attach, any		7 8		e, royalties, partnersh (loss). Attach Schedu							18			
payment. Also,		9	Unemployment of								19			
please use Form 1040-V.			Social security be			· i	1		ount (see p		20b			
101111 1040 11		1		st type and amount	(see page						21			
		2		in the far right colum							22	21,	349	
	2	:3	Educator expens	ses (see page 29)			2	3						
Adjusted	2	4	•	xpenses of reservists,	performing	artists.	and							
Gross				nent officials. Attach Fo	_			4						
Income	2	25	Health savings a	ccount deduction. At	tach Forr	n 8889	2	5						
	2	26	Moving expense	s. Attach Form 3903			2	6						
	2	27	One-half of self-e	employment tax. Attac	ch Sched	ule SE	2	7			4			
	2	28	Self-employed S	EP, SIMPLE, and qu	alified pla	ns .								
	2	9		ealth insurance dedu		-								
	3	0		withdrawal of saving										
				Recipient's SSN ▶										
		2		ee page 31)										
		3		erest deduction (see	,									
		4		deduction (see page										
		5	•	ion activities deductio							36			
		6		ough 31a and 32 thro	-						30	21	2/10	

Form 1040 (2005)

Check if

self-employed

EIN

Phone no.

Preparer's

Firm's name (or

yours if self-employed), address, and ZIP code

signature

**Paid** 

Preparer's

**Use Only** 

### **SCHEDULES A&B**

(Form 1040)

(Schedule B is on back) Department of the Treasury Internal Revenue Service

**Schedule A—Itemized Deductions** 

OMB No. 1545-0074 Attachment Sequence No. **07** 

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown or	Your social security number 400 00 6209			
Medical and Dental Expenses	1 2 3 4	TEST A & TESS T MONY  Caution. Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see page A-2)  Enter amount from Form 1040, line 38 2	4	
Taxes You Paid (See page A-2.)	5 6 7 8	State and local (check only one box):  a  Income taxes, or  b  General sales taxes (see page A-3)  Real estate taxes (see page A-5)  Personal property taxes  Other taxes. List type and amount  8	-	5.000
Interest You Paid (See page A-5.)	9 10 11	Add lines 5 through 8	9	5,200
Note. Personal interest is not deductible.	12 13 14	Points not reported to you on Form 1098. See page A-6 for special rules	14	4,950
Gifts to Charity  If you made a gift and got a benefit for it, see page A-6.		Total gifts by cash or check. If you made any gift of \$250 or more, see page A-6	-	
	16 17 18	Other than by cash or check. If any gift of \$250 or more, see page A-6. You <b>must</b> attach Form 8283 if over \$500 Carryover from prior year	18	495
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	19	
Job Expenses and Certain Miscellaneous Deductions (See		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ►	-	
page A-8.)	23 24 25 26	Add lines 20 through 22	26	
Other Miscellaneous Deductions	27	Other—from list on page A-8. List type and amount ▶	27	
Total Itemized Deductions	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?  No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.  Yes. Your deduction may be limited. See page A-9 for the amount to enter.	28	10,645
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here 🚩 🗌		

a Control number	55555	Void	For Official Use OMB No. 1545-0	4		,		
b Employer identification number 99-1236541				1 W	ages, tips, other compensation 15,800	2 Federal income tax withheld 1,200		
c Employer's name, address, and U.S. NAVY	ZIP code			<b>3</b> Sc	ocial security wages 15,800	4 Social security tax withheld 980		
1100 MILITAR	Y AVE			5 M	edicare wages and tips 15,800	6 Medicare tax withheld 229		
WASHINGTO	N DC 202	222		7 S	ocial security tips	8 Allocated tips		
d Employee's social security number 400-00-6209	per			9 A	dvance EIC payment	10 Dependent care benefits		
e Employee's first name and initial Last name TEST A MONY					11 Nonqualified plans 12a See instructions for box 12			
USS ROBERT	E LEE			13 Statutory Retirement Inird-party sick pay				
FPO AP 9622	2			14 Other 12c				
f Employee's address and ZIP code						12d		
15 State   Employer's state   D num		ate wages, tips, etc. 5,800	17 State incom 1,900	_	18 Local wages, tips, etc.	19 Local income tax 20 Locality name		

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

a Control number	55555	Void	For Official Use Only ▶ OMB No. 1545-0008						
b Employer identification number 63-1234513				1 Wa	ages, tips, other compensation 6,049	2 Federal income 98			
© Employer's name, address, and ZIP code GRAND ISLAND LIBRARIES					ocial security wages 6,049	4 Social security tax withheld 375			
2027 SOUTH				5 Me	edicare wages and tips 6,049	6 Medicare tax withheld			
GRAND ISLAND, NE 68802					cial security tips	8 Allocated tips			
d Employee's social security numl 400-00-6291	per			9 Ad	vance EIC payment	10 Dependent car	e benefits		
e Employee's first name and initial Last name TESS T MONY				11 Nonqualified plans 12a See instructions for box 1					
1801 E STREI	ET			13 Statutory Retirement Third-party employee plan Sick pay					
GRAND ISLAI	ND, NE 6	8802		14 Other 12c					
						12d ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○ ○			
f Employee's address and ZIP co 15 State Employer's state ID num NE 9510001	nber 16 St	ate wages, tips, etc. 5,049	17 State incom			19 Local income tax	20 Locality name		
	The state of the s			11 20011207 177 177	Paracocci Transposed Tras (1806/1809) 177 Transposed Tras	December 1			

W-2 Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

# **Child and Dependent Care Expenses**

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0068 Sequence No. 21

Qualified Expenses

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040 Your social security number <u>TEST A &</u> TESS T MONY 400 :00:<u>6209</u>

Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions.

#### Qualifying Person(s) Dependent Care Benefits Persons or Organizations Who Provided the Care—You must complete this part. (If you need more space, use the bottom of page 2.)

	1 7		
1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
WEE ONES	1902 F STREET LINCOLN NE 68508	400-00-6294	2,500
		nU	

Complete only Part II below. Did you receive dependent care benefits? Complete Part III on the back next. Yes

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

## Part II Credit for Child and Dependent Care Expenses

2	Information about	your <b>qualify</b>	ing person(s).	. If yo	ou have	more than	two qualifying	persons, see	the instructions.

	<b>(a)</b> Qualifying First	(a) Qualifying person's name  Last  (b) Qualifying person's social security number		cial	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)		
	SARA	MONY	400 00 6292		1,250		
	PAULO	MONY	400 00 6293	,	1,250		
3	person or \$6,000 for two or mo	of line 2. <b>Do not</b> enter more than \$3 pre persons. If you completed Part III,		3	2,500		
4	Enter your <b>earned income.</b> Se	4	15,800				
5	3, ,,	our spouse's earned income (if your	•	5	6,049		

2.500 6 Enter the **smallest** of line 3, 4, or 5 Enter the amount from Form 1040, line 38 . . . . 7

Enter on line 8 the decimal amount shown below that applies to the amount on line 7

or was disabled, see the instructions); all others, enter the amount from line 4

	If line	7 is:		If line 7	is:				
	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is			
	\$0	<b>—</b> 15,000	.35	\$29,000	—31,000	.27			
	15,000	<b>—</b> 17,000	.34	31,000	-33,000	.26			
	17,000	—19,000	.33	33,000	-35,000	.25	8	X	31
31	19,000	21,000	.32	35,000	—37,000	.24			
	21,000	23,000	.31	37,000	—39,000	.23			
	23,000	25,000	.30	39,000	—41,000	.22			
	25,000	27,000	.29	41,000	—43,000	.21			
	27,000	29,000	.28	43,000	—No limit	.20			
Multir	alv line	6 by the de	cimal amount on line	e 8 If you naid	2004 eynen	ses in 2005 see			
	structio	,		, ,	•	,	9	775	

9 0 10 10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47. Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 0 here and on Form 1040, line 48 11

Cat. No. 11862M



## NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2005 through December 31, 2005 or other taxable year:

**FORM 1040N** 2005

 Read instructions before completing this form

, 2005 through PLEASE DO NOT WRITE IN THIS SPACE

		First Name(s) and Initial(s)  Last Name	
2	[ [ ]		
č		TEST A & TESS T MONY  Current Home Address (Number and Street or Rural Route and Box Number)	
Ě	֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓		
9	6   F	1801 E STACE LABEL HERE	
٥	۱ <u>۱</u>	City, Town, or Post Office State Zip Code	
	(	GRAND ISLAND NE 688	02 )
-	_	IMPORTANT: SSN(S) MUST BE ENTERED BELOW.	High School District Code
		Your Social Security Number Spouse's Social Security No.	(must be entered using
	4	400   00   6209   400   00   6291   4	HO40000 High school codes beginning on page 17)
_	/d \ [	[5] [5] [6] [7] [6] [7] [7] [7] [7] [7] [7] [7] [7] [7] [7	
	(1)	Farmer/Rancher (2) X Active Military (1) Deceased (first name & c	date of death):
		Federal Filing Status	_
H		(1) Single (3) Married, filing separate—Spouse's S. S. No.:	
₩_		(2) Married, filing joint and Full Name	(5) Widow(er) with dependent children
FOLD HERE	<b>2</b> a		heck here if someone (such as your parent) can claim you or
ш_	2	SPOUSE was: (3) 65 or older (4) Blind yo	our spouse as a dependent: (5)
		(1) ★ Resident (2) Partial-year resident from -	,2005 to - , 2005 (attach Schedule III)
		(3) Nonresident (attach Schedule III)	, 2000 (attabil contodate III)
-	_		
	4	Federal exemptions (number of exemptions claimed on your 2005 feder	ral return)
		If you entered -0- tax on: Federal Form 1040EZ, I	
		or Federal Form 1040, lines 44, 45, and 60, see Specia (Partial-year residents and nonresidents must st	
L	_		
e.	5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040, line 37)	erai Form 1040A, line 21,
2 Hg	6	Nebraska standard deduction (if you checked any box on line 2a or 2b at	
⋛		see instructions; otherwise, enter 8,320 if married-joint or qualified widow	
ğ		\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separa	
ပ္ပံု			
Stat		Total itemized deductions (Federal Form 1040, line 40 – see instructions)	
Sch :		State and local income taxes (Federal Form 1040, line 5, Sch. A, – see in	
Attg		If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amo	
ease Attach State Copy of W-2 Here		line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line	88
≝	۵	Nebraska itemized deductions (line 7 minus line 8)	9
-		Nebraska itemized deductions (line 7 minus line 6)	
	10	Enter the amount from line 6 or line 9, whichever is greater (see instruction	ons)
	11	Nebraska income before adjustments (line 5 minus line 10)	<u></u> 11
	12	Adjustments increasing federal AGI (line 46, from <b>attached</b> Nebraska	
ere		Schedule I)	12
ē	13	Adjustments decreasing federal AGI (line 54, from <b>attached</b> Nebraska	
ö		Schedule I)	
ney		(NOTE: If line 12 is zero (-0-), and you check this box, do not complete N	·
ž	14	Nebraska tax table income (enter line 11 plus line 12 minus line 13). If l	
쏭		(	
Check or Money Order Here	15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sc	ch. III) 15
Attach			
		Nebraska minimum or other tax (Forms 6251, 4972, or 5329-see instruc	
Please	17	Total Nebraska tax before personal exemption credit (add lines 15 and	
₫_		line. Pay the amount from line 34	

	Amount from line 17 (Total Nebraska tax)	. 18	0
19	Nebraska personal exemption credit for residents only (\$103 per exemption		
	claimed on line 4). If line 5 is more than \$122,000-married/joint; \$73,000-single;		
	\$101,000 - head of household; \$61,000 - married-separate - see page 11		
	of instructions. Nonresidents and partial-year residents – enter -0-, and		
	complete line 66, Nebraska Schedule III.		
00			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the		
	other state's return). Check this box if reporting AMT credit		
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/		
	Schedule 3 — see instructions)		
22	CDAA credit (see instructions)		
	Form 3800N nonrefundable credit (attach Form 3800N)		
	Form 829N credit (see instructions)		
	Nebraska dependent/child care credit, if line 5 is more than \$29,000		
25			
	(see page 8 of instructions)		
	Total nonrefundable credits (add lines 19 through 25)	. 26	
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your		
	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box:, and	k k	_
	attach federal return copy	. 27	0
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,		
	1099-MISC, or 14N)		
20	2005 estimated tax payments (include 2004 overpayment credited to 2005 and	_	
29			
	any payments submitted with an extension request)		
	Form 3800N refundable credit (attach Form 3800N)		
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less		
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . 31 775		
32	Beginning Farmer credit (attach certificate)		
33	Total of lines 28, 29, 30, 31, and 32	. 33	3,575
	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and		-,
04	Form 2210N is attached, check here: Include penalty in line 34 and show here: 99 \$	34	
	Torril 22 for is attached, check here	- 34	
٥-	ICE CO. II I CO. II II CO. II CO. III	0.5	3,575
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you <b>OVERPAID</b>	. 35	3,373
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX		
37	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more		
38	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more		
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more		
	Amount of line 35 you want <b>REFUNDED</b> to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for		
.0	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.		
		40	3,575
	For credit card payment check here and see page 5 of instructions	40	0,070
	Expecting a Refund?		
	Have it sent directly to your bank account! (see instructions on page 10)		
41	a Routing Number 1 = Ch	ecking	2 = Savings
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;		
	use an actual check or savings account number, not a deposit slip)		Direct
41	c Account Number		Direct Deposit
71			Deposii
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes bla		
6	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and	i beliet, it	is correct and complete.
	ign		
h	ere		
Keer	Your Signature Date Signature of Preparer if Other Than Tax	payer	Date
this r	ectory of eturn for ecords.		( )
your	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone

#### FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

noi	ula I	be reduced to the federal tax liability amour	π.
1.	Ent	er federal tax before credits:	
	a.	Form 1040EZ, line 10	1a\$
	b.	Form 1040A, line 28	1b
	C.	Form 1040, line 44	
		Form 1040, line 45	
		Form 1040, line 60	
		Total tax-Form 1040	1c
	Tota	al federal tax	
	(en	ter tax from 1a, 1b, or 1c)	1
2.	Net	oraska Form 1040N, line 18 minus line 26	2 \$
F	nte	r the smaller of lines 1 and 2 on line 27	Form 1040N

**LINE 28, NEBRASKA INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 28.

and check federal liability box if line 1 is used.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2005 W-2's to the 2005 Form 1040N for the fiscal year beginning in 2005. If you receive your 2006 W-2 before filing your 2005 Form 1040N, save it to attach to your 2006 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 28, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2005 to the 2005 Form 1040N.

**LINE 29, ESTIMATED TAX PAYMENTS,** is the sum of the installment payments made for 2005 plus any 2004 overpayment that you applied to your 2005 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 29.

If you made estimated tax payments for tax year 2005 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2004 overpayment, **and** you are not filing a married filing joint 2005 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

**LINE 30, FORM 3800N REFUNDABLE CREDIT.** Enter on line 30 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 31. REFUNDABLE CHILD CARE EXPENSES CREDIT (AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule

2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete such form and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But		<b>AGI</b>	But	
Over	not over	Percent	Over	not over	Percent
\$0 or le	ess-22,000	100%	\$25,00	0-26,000	60%
22,0	00-23,000	90%	26,00	0-27,000	50%
23,0	00-24,000	80%	27,00	0-28,000	40%
24.0	00-25.000	70%	28.00	0-29.000	30%

	24,000-25,00070%	28,000-29,000		30	%
1.	REFUNDABLE CHILD CA Enter line 9 amount from 200 (Form 1040A) or Federal For (Form 1040), (Enter the amou	5 <b>Schedule 2</b> m <b>2441</b> , unt calculated on		et 775	
2.	line 9 prior to the federal cred Enter federal adjusted gross i (line 5, Form 1040N)	noomo			_
3.	Enter percentage from chart i \$29,000 or less	t AGI is		100	_ _%
	(Note: If AGI is more than \$29 a credit on line 31; refer to line				
4.	Multiply line 1 by line 3 percei enter result on line 31, partial complete lines 5 and 6	-year residents,	·	775	_
5. 6.	Enter line 63 ratio from Scheo Multiply line 4 by line 5, enter i				_

**LINE 32. BEGINNING FARMER CREDIT,** is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, AMOUNT YOU OWE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. A tax due amount of less than \$2.00 need not be paid. If the amount you owe is \$300 or more, review "Penalty for Underpayment of Estimated Tax" on page 4, and determine if you need to file Form 2210N. Payment options for the amount on line 34 include:

- ✔ CHECK OR MONEY ORDER. Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.
- CREDIT CARD. You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. See Additional Instructions On Electronic Payment Options on page 5.









✓ ELECTRONIC FUNDS WITHDRAWAL. Your payment can be automatically withdrawn from your bank account on the date you specify. This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5.

<b>1040</b>	)_		rtment of the Treasury—Internal Revenue S . Individual Income Tax Re	U ) )   1 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	(99)	IRS Use O	nly—Do no	ot write or	staple in this space.	
(		For	the year Jan. 1-Dec. 31, 2005, or other tax year begin	nning , 200	05, ending	, 2	0 ``_	С	MB No. 1545-0074	
Label (See instructions	L A	You	r first name and initial	Last name HAMMER				40	-     -	10
on page 16.) Use the IRS	B E L		( ( - ( - ( - ( - ( - ( - ( - (	Last name HAMMER					e's social security r	
Otherwise, please print	H E R		ne address (number and street). If you have a 74 BUILDER DR			Apt. no.			ou <b>must</b> enter our SSN(s) above	e. 🛕
or type.  Presidential	E	_	r, town or post office, state, and ZIP code. If y	6	<u>8447                                   </u>			change	ng a box below wil your tax or refund	l.
Election Campa	aign	C	neck here if you, or your spouse if filing	jointly, want \$3 to g	o to this fu	nd (see pa	ge 16) 🕨	<u> </u>	You L Spou	se
Filing Statu		1 L	Single						g person). (See page	
Filing Statu Check only one box.	5	2 D 3 D	<ul> <li>Married filing jointly (even if only one</li> <li>Married filing separately. Enter spousand full name here.</li> </ul>	e's SSN above	this c	hild's name	here.		t not your dependen  dent child (see pag	
OHO BOX.		6a	Yourself. If someone can claim you				V(CI) WILI	)	Boxes checked	2
Exemptions	S	b	Spouse	•	o not check	K DOX Oa		}	on 6a and 6b No. of children	
	-	С	Dependents:	(2) Dependent's		P	(4) if qua	,9	on 6c who:	
			(1) First name Last name	social security numb	ei i	onship to you	child for chi credit (see pa		<ul><li>lived with you</li><li>did not live with</li></ul>	
			.,	1 1		,		<u> </u>	you due to divorce	
If more than fo									or separation (see page 20)	
dependents, se page 19.	ee								Dependents on 6c not entered above	
page .c.									Add numbers on	
		d	Total number of exemptions claimed						lines above	
_		7	Wages, salaries, tips, etc. Attach Form(	s) W-2				7	16,000	
Income		8a	Taxable interest. Attach Schedule B if					8a	-	
Attach Form(s)	)	b	Tax-exempt interest. Do not include or	n line 8a	8b	4,90	)			
W-2 here. Also		9a	Ordinary dividends. Attach Schedule B					9a		
attach Forms W-2G and		b	Qualified dividends (see page 23) .		9b					
1099-R if tax		10	Taxable refunds, credits, or offsets of s	tate and local incon	ne taxes (se	e page 23	)	10		
was withheld.		11	Alimony received					11		
		12	Business income or (loss). Attach Sche	dule C or C-EZ .				12		
		13	Capital gain or (loss). Attach Schedule I	D if required. If not	required, ch	eck here I	<b>▶</b> □	13		
If you did not		14	Other gains or (losses). Attach Form 47	97				14	1 000	
get a W-2, see page 22.		15a	IRA distributions 15a	b	Taxable amo	ount (see pa	age 25)	15b	1,000	-
500 pago 22.		16a	Pensions and annuities 16a	b	Taxable amo	ount (see pa	age 25)	16b		
Enclose, but do		17	Rental real estate, royalties, partnerships		•			17		
not attach, any payment. Also,		18	Farm income or (loss). Attach Schedule	F				18		
please use		19	1 1 2 2					19		
Form 1040-V.		20a	Social security benefits . 20a		Taxable amo			20b 21		
		21 22	Other income. List type and amount (se Add the amounts in the far right column f					22	17,000	
				or mice / timeagir E i	23	total illo	1		17,000	
Adjusted		23	Educator expenses (see page 29) .	· · · · · · · ·	20					
Gross		24	Certain business expenses of reservists, per	,	24					
Income		25	fee-basis government officials. Attach Form Health savings account deduction. Attach		25					
		26	•		26					
		27	One-half of self-employment tax. Attach		27					
		28	Self-employed SEP, SIMPLE, and quality		28					
		29	Self-employed health insurance deduct		29					
		30	Penalty on early withdrawal of savings	, , ,	30					
		31a	Alimony paid <b>b</b> Recipient's SSN ►		31a					
		32	IRA deduction (see page 31)		32					
		33	Student loan interest deduction (see pa		33					
		34	Tuition and fees deduction (see page 3-	•	34					
		35	Domestic production activities deduction.		35					
		36	Add lines 23 through 31a and 32 through					36		
		37	Subtract line 36 from line 22. This is vo	ur adjusted gross i	ncome			37	17 000	

Cat. No. 11320B

Form 1040 (2005)	)			Page 2
Tax and Credits	38 39a	Amount from line 37 (adjusted gross income)	38	17,000
Standard Deduction for—	b _40 「41	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here ▶39b Lemized deductions (from Schedule A) or your standard deduction (see left margin).  Subtract line 40 from line 38	40 41	10,000 7,000
<ul> <li>People who checked any box on line 39a or 39b or who can be claimed as a dependent,</li> </ul>	42 43 44	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0 <b>Tax</b> (see page 37). Check if any tax is from: <b>a</b> Form(s) 8814 <b>b</b> Form 4972	42 43 44	6,400 600 61
see page 36.  • All others: Single or	45 46 47	Alternative minimum tax (see page 39). Attach Form 6251	45 46	61
Married filing separately, \$5,000 Married filing jointly or Qualifying widow(er), \$10,000 Head of household, \$7,300	48 49 50 51 52 53 54 55	Credit for child and dependent care expenses. Attach Form 2441 Credit for the elderly or the disabled. Attach Schedule R. Education credits. Attach Form 8863 Retirement savings contributions credit. Attach Form 8880. Child tax credit (see page 41). Attach Form 8901 if required Adoption credit. Attach Form 8839 Credits from: a Form 8396 b Form 8859 Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Form		
	56 57	Add lines 47 through 55. These are your <b>total credits</b> Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	56 57	0 61
Other Taxes	58 59 60 61 62 63	Self-employment tax. Attach Schedule SE	58 59 60 61 62 63	100
Payments	64 65	Federal income tax withheld from Forms W-2 and 1099 2005 estimated tax payments and amount applied from 2004 return	-	101
If you have a qualifying child, attach Schedule EIC.	66a b 67	Earned income credit (EIC)	-	
	68 69 70 71	Additional child tax credit. Attach Form 8812	71	231
Refund Direct deposit? See page 59 and fill in 73b, 73c, and 73d.	72 73a ▶ b ▶ d	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid  Amount of line 72 you want refunded to you	72 73a	70 70
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ► Estimated tax penalty (see page 60)	75	
Third Party Designee		you want to allow another person to discuss this return with the IRS (see page 61)? ☐ Yes. (signee's Phone Personal identific number (PIN)		ete the following. X No
Sign Here Joint return? See page 17. Keep a copy for your records.	Yo	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of working ur signature    Date	hich prep Dayti	
Paid Preparer's Use Only	sig Firi you	parer's nature  m's name (or urs if self-employed), dress, and ZIP code  Date  Check if self-employed   EIN  Phone no.	Prepa	arer's SSN or PTIN

a Control number			For Official Use	Only ▶		·	
No. 10000000 10 1 10 10 10 10 10 10 10 10 1	55555	Void	OMB No. 1545-0	800			
b Employer identification number				1 Wa	ages, tips, other compensation	2 Federal income tax withheld	
57-2587950					11,000	150	
c Employer's name, address, and				<b>3</b> Sc	ocial security wages 11,000	4 Social security tax withheld 682	
TIMELY BUILD	DERS			5 M	edicare wages and tips	6 Medicare tax withheld	
12 BUILDER [	OR .			-	11,000	160	
TABLE ROCK	, NE 6844	17		<b>7</b> Sc	ocial security tips	8 Allocated tips	
d Employee's social security numl 400-00-6210	oer			9 Advance EIC payment 10 Dependent care benefits			
e Employee's first name and initia	I Last name HAMI	MER		11 Nonqualified plans 12a See instructions for box 12			
74 BUILDER [	OR .			13 Statut emplo	tory Retirement Third-party byee plan sick pay	12b	
TABLE ROCK	, NE 6844	17		14 Other 12c			
						12d	
f Employee's address and ZIP co	de						
15 State Employer's state ID nun NE 571234		ate wages, tips, etc. 1,000	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name	

Wage and Tax Statement

2005

Department of the Treasury-Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

a Control number	55555	Void	For Official Use OMB No. 1545-0						
b Employer identification number 57-8234588				1 W	ages, tips, other compensation 5,000	2 Fed	leral income t	tax withheld	
c Employer's name, address, and TABLE ROCK				3 Social security wages 5,000 4 Social security tax withheld 310					
1200 CENTRA				5 Medicare wages and tips 6 5,000			6 Medicare tax withheld 73		
TABLE ROCK	, NE 6844	17		7 S	ocial security tips	8 Allo	cated tips		
d Employee's social security num 400-00-6219	ber			9 A	dvance EIC payment	10 Dep	oendent care	benefits	
e Employee's first name and initia	Last name	MER		11 Nonqualified plans 12a See instructions for box 12				for box 12	
74 BUILDER [	OR			13 Statu empl	tory Retirement Third-party oyee plan sick pay	12b			
TABLE ROCK	, NE 6844	17		14 0	ther	12c			
						12d			
f Employee's address and ZIP co	de								
15 State Employer's state ID nun NE 5734246	2000000	ate wages, tips, etc. 5,000	17 State incom		18 Local wages, tips, etc.	19 Local in	ncome tax	20 Locality name	
				112011000000000000000000000000000000000					

W-2 Wage and Tax Statement



Department of the Treasury-Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

9898	☐ VOID ☐ CORRE	ECT	ED						
PAYER'S name, street address,	1 Gross distribution			1 1			Distributions From		
SECURITY FUN	s 1,000			l <u></u>		Pe	Pensions, Annuities, Retirement or		
301 S 15		2:	a Taxable amou	nt	20 <b>05</b>			Profit-Sharing Plans, IRAs,	
LINCOLN, NE 68	\$ 1,000			Form <b>1099-R</b>			Insurance Contracts, etc.		
		2b Taxable amount not determined			Total distribution			Copy A For	
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	Internal Revenue Service Center	
47-7754541	400-00-6210	\$			\$			File with Form 1096.	
RECIPIENT'S name		5	5 Employee contributions or insurance premiums		6 Net unrealized appreciation in			For Privacy Act	
TEST T HAMME	T HAMMER					employer's sec	urities	and Paperwork Reduction Act	
		\$				\$		Notice, see the	
Street address (including apt. no	p.)	7	Distribution code(s)	IRA/ SEP/	8	Other		2005 General Instructions for	
74 BUILDER DR			1	SIMPLE	\$		%	Forms 1099, 1098, 5498,	
City, state, and ZIP code TABLE ROCK, NE 68447			Your percentage distribution	of total	9b \$	Total employee con		and W-2G.	
Account number (see instructions)		10	State tax withh	eld	11	State/Payer's s	tate no.	12 State distribution	
		<u>.</u> \$						\$	
		13	Local tax withh	eld	14	Name of localit	V	\$ 15 Local distribution	
		\$			ļ.,		,	\$	
		\$						\$	
Form <b>1099-R</b>	C	at. No	o. 14436Q		De	epartment of the T	reasury -	Internal Revenue Service	

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page



NEBRASKA INDIVIDUAL INCOME TAX RETURN for the taxable year January 1, 2005 through December 31, 2005 or other taxable year: , 2005 through

**FORM 1040N** 2005

 Read instructions before completing

PLEASE DO NOT WRITE IN THIS SPACE

					uns	torm									
- Drint	L	First Name(s) and Initial(s) TEST T & MAR	V B	Last Nan											
Please Type or Drint	B B E L	Current Home Address (Number and		,	<del></del>										
- 0000	HERE			L HEF	RE										
		City, Town, or Post Office  TABLE ROCK	NE NE		684	47									
-		IMPORTANT: SSN(S) M Your Social Security Number		ED BELOW.			Hig	h Scho	ol Dis	trict C	ode		☐ (must be ente	rod using	
	4	100   00   6210			5219	6	7	7	4	0	7	0	high school o	odes beg	
	(1)	Farmer/Rancher (2) Ac	tive Military	(1) Dec	eased (first na	ıme & date	of deat	h):					/	/	
HERE		Federal Filing Status (1) Single (2) Married, filing joint	Married, filin	g separate-	-Spouse's S.	S. No.:				_ (4)[ _ (5)[			Household r) with depend	dent chile	FOL
FOLD HERE		Check if <b>YOU were</b> : (1) [ SPOUSE was: (3) [	☐ <b>65</b> or older ☐ <b>65</b> or older	. , .	Blind Blind			e if som e as a				our pa (5) 🗌	rent) can cla	im you o	dren CD or
		<b>Type of Return</b> (1) <b>☒</b> Resident (2) [ (3) [	☐ Partial-year ☐ Nonresident				,2	005 tc				, 2	005 (attach	Schedul	e III)
	4	Federal exemptions (number	of exemptions	claimed on	your 2005	féderal	return	)						4	2
		or Federal	entered -0- tax Form 1040, line I-year resident	es 44, 45, an	nd 60, see S	pecial I	nstru	ctions	on pa	ge 6. (	Check	box [	□.		
-2 Here		Federal adjusted gross income Federal Form 1040, line 37). Nebraska standard deduction						1040	A, line	21;			<sub>5</sub> 17,	000	
Sopy of W		see instructions; otherwise, en \$4,980 if single; \$7,300 if head	ter 8,320 if ma	rried-joint o	r qualified	widow[er	];	. 6		8,3	20				
ease Attach State Copy of W-2 Here	8	7 Total itemized deductions (Federal Form 1040, line 40 – see instructions)													
죠_	9	Nebraska itemized deductions	(line 7 minus l	ine 8)				. 9							
	10	Enter the amount from line 6 o	r line 9, which	ever is great	ter (see ins	tructions	s)						10 8,	320	
	12	Nebraska income before adjus Adjustments increasing federa	I AGI (line 46,	from <b>attach</b>	ed Nebras	ka							11 8,	680	
Order Here	Schedule I)														
or Money Order Here		If the amount on line 13 is <b>ON</b> (NOTE: If line 12 is zero (-0-), <b>Nebraska tax table income</b> (	and you check	this box, do	not comp	ete Neb	raska	Sched	ule I.)		,		14 13,	580	
Attach Check	15	Nebraska income tax (residen	ts use Nebr. Ta	x Table; oth	ers use Ne	br. Sch.	III)	. 15			45				
Please Atta	17	Nebraska minimum or other ta Total Nebraska tax before pe line. Pay the amount from line	rsonal exempti	on credit (a	dd lines 15	and 16)	. Do n	ot pay		mount			17	475	

			475
18	Amount from line 17 (Total Nebraska tax)	. 18	475
19	Nebraska personal exemption credit for residents only (\$103 per exemption		
	claimed on line 4). If line 5 is more than \$122,000-married/joint; \$73,000-single;		
	\$101,000 – head of household; \$61,000 – married-separate – see page 11		
	of instructions. Nonresidents and partial-year residents – enter -0-, and		
	complete line 66, Nebraska Schedule III		
20	Credit for tax paid to another state (attach Nebraska Schedule II and the		
	other state's return). Check this box if reporting AMT credit20		
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/		
	Schedule 3 — see instructions)		
22	CDAA credit (see instructions)	_	
		_	
	Form 3800N nonrefundable credit (attach Form 3800N)	_	
	Form 829N credit (see instructions)		
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000		
	(see page 8 of instructions)		
26	Total nonrefundable credits (add lines 19 through 25)	. 26	206
	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your		
	federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: X, an	4	
			161
	attach federal return copy	. 27	101
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R,		
	1099-MISC, or 14N)	_	
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and		
	any payments submitted with an extension request)		
30	Form 3800N refundable credit (attach Form 3800N)		
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 poless		
٠.	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441) . <b>31</b>		
20			
32	Beginning Farmer credit (attach certificate)		
			120
	Total of lines 28, 29, 30, 31, and 32	. 33	120
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and		14
	Form 2210N is attached, check here: . Include penalty in line 34 and show here: 99\$	34	41
	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID		
35		. 35	
35		. 35	
		. 35	
	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX 36	. 35	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX 36	. 35	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX 36	. 35	
36 37	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	. 35	
36 37	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	. 35	
36 37 38	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	. 35	
36 37 38	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	. 35	
36 37 38 39	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	. 35	
36 37 38 39	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	. 35	
36 37 38 39	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX		
36 37 38 39	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40	
36 37 38 39	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX		
36 37 38 39 40	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40	
36 37 38 39 40	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX		2 = Savings
36 37 38 39 40	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40	
36 37 38 39 40	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40	
36 37 38 39 40	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40	
36 37 38 39 40	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40 necking	2 = Savings  Direct Deposit
36 37 38 39 40	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40 necking	Direct Deposit
36 37 38 39 40 41	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40 necking	Direct Deposit
36 37 38 39 40 41	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	40 necking	Direct Deposit
36 37 38 39 40 41	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	ank.)	Direct Deposit
36 37 38 39 40 41 41	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	ank.)	Direct Deposit
36 37 38 39 40 41 41 <b>S</b> h	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	ank.)	Direct Deposit



## NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

**FORM 1040N** Schedules I, II, and III 2005

Name as Shown on Form 1040N

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

Social Security Number

IESI	I & MARY	BHAMMER
		NEBRASKA SCHEDULE I—

400 00 | 6210

• Attach additional pages if necessary  PART A—Adjustments Increasing Federal AGI		
2 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:		
List type(s) and total amount: CALIFORNIA WATER BOND 42 a \$ 4,900		
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet):		
List type(s) and amount: 42 b \$	_	4 000
Enter the result of line 42a minus line 42b	. 42	4,900
Bonus depreciation add-back (see instructions)	43	
Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179		
expense deduction \$ \$25,000 = \$ enter result on line 44	44	
Other adjustments increasing income (see page 13 instructions)	45	
5 Total <b>adjustments increasing income</b> (total lines 42, 43, 44, and 45).	. 40	
Enter here and on line 12, Form 1040N	46	4,900
PART B — Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Ne		
State income tax ref in deduction (enter line 10, Federal Form 1040—see instructions)	47	
a Interest and divided income from U.S. government obligations (list below or attach sch.—see instr.)		
a interest and different order of the interest and different obligations (list below of attach sch.—see instr.)		
List type(s) 17 Chount:48 a \$		
b List an nal 3, total dividend, and percent of regulated investment company dividend(s) from		
CS. deligations:	_	
Total dividend: \$x% = 48 b \$	_	
Toychia Tiar I ar II handita naid by the Pollrand Patierment Roard Attack (1991) 1000 (cas instrict	48	
Taxable Tier I or II benefits paid by the <b>Railroad Retirement Board.</b> Attai	40	
List type(s) and amount: Enter line 49 total:	49	
Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)	50	
Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	
Properties the control of the contro	01	
of instructions)	52	
Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income.		
List type(s) and amount:	53	
Total <b>adjustments decreasing income</b> (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR		NTS ONI
• Complete a separate Schedule II for each state.		
<ul> <li>A complete copy of the return filed with another state must be attached.</li> </ul>		
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:		
Nobraska income tay (line 17, Form 1040N)	55	
i Nebraska income tax (line 17, Form 1040N)	55	
other state)	56	
Calculated tax credit (see instructions)		
Line 56		
Line 5 + Line 12 - Line 13 = Total + - = x Line 55	57	
Tax due and paid to another state (do not enter amount withheld for the other state)	58	
		· · ·
Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N	. 59	

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal alternative minimum tax, (2) federal tax on lump-sum distributions of qualified retirement plans, and (3) federal tax on early distributions of qualified retirement plans; multiplied by 29.6 percent.

**Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1\$								
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)								
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) 100								
4.	SUBTOTAL (Add lines 1 through 3)								
5.	<b>TOTAL</b> (line 4 multiplied by 29.6%)\$ _30								
ENTER THIS TOTAL ON LINE 16, FORM 1040N									
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.									

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

#### LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter "0" on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$103 x 3=\$309. They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, form CDN, for more information. Form CDN and a copy of Norm 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

**LINE 24, FORM 829N CREDIT,** is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

**LINE 27.** Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

#### FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1.	En	ter federal tax before credits:		
	a.	Form 1040EZ, line 10	1a\$	
		Form 1040A, line 28	1b _	
	C.	Form 1040 , line 44		
		Form 1040, line 450		
		Form 1040, line 60 100		404
		Total tax-Form 1040	1c _	<u> 161</u>
	Tot	al federal tax		404
	(er	ter tax from 1a, 1b, or 1c)	1 _	161

2. Nebraska Form 1040N, line 18 minus line 26.... 2 \$ 269 Enter the smaller of lines 1 and 2 on line 27, Form 1040N, and check federal liability box if line 1 is used.

**LINE 28, NEBRASKA INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 28.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2005 W-2's to the 2005 Form 1040N for the fiscal year beginning in 2005. If you receive your 2006 W-2 before filing your 2005 Form 1040N, save it to attach to your 2006 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 28, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2005 to the 2005 Form 1040N.

**LINE 29, ESTIMATED TAX PAYMENTS,** is the sum of the installment payments made for 2005 plus any 2004 overpayment that you applied to your 2005 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 29.

If you made estimated tax payments for tax year 2005 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2004 overpayment, **and** you are not filing a married filing joint 2005 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

**LINE 30, FORM 3800N REFUNDABLE CREDIT.** Enter on line 30 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

### LINE 31. REFUNDABLE CHILD CARE EXPENSES CREDIT

(AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete such form and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But		AGI	But	
Over	not over	Percent	Over	not over	Percent
\$0 or le	ess-22,000	100%	\$25,00	0-26,000	60%
22,0	00-23,000	90%	26,00	0-27,000	50%
23,0	00-24,000	80%	27,00	0-28,000	40%
24,0	00-25,000	70%	28,00	0-29,000	30%

#### REFUNDABLE CHILD CARE CREDIT WORKSHEET

- Enter line 9 amount from 2005 Schedule 2 (Form 1040A) or Federal Form 2441, (Form 1040), (Enter the amount calculated on line 9 prior to the federal credit limitation)........1.

- 4. Multiply line 1 by line 3 percentage; residents, enter result on line 31, partial-year residents,
- 6. Multiply line 4 by line 5, enter result on line 31 ....6.

**LINE 32. BEGINNING FARMER CREDIT,** is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, AMOUNT YOU OWE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. A tax due amount of less than \$2.00 need not be paid. If the amount you owe is \$300 or more, review "Penalty for Underpayment of Estimated Tax" on page 4, and determine if you need to file Form 2210N. Payment options for the amount on line 34 include:

- ✓ CHECK OR MONEY ORDER. Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.
- CREDIT CARD. You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. See Additional Instructions On Electronic Payment Options on page 5.









✓ ELECTRONIC FUNDS WITHDRAWAL. Your payment can be automatically withdrawn from your bank account on the date you specify. This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5.